

INVESTIGATIONS & REVIEWS

Impact of Cache Creek Casino Resort on Yolo County

SUMMARY

The Grand Jury initiated a fact-finding investigation to understand the impact of the Cache Creek Casino Resort on Yolo County residents. The casino is owned and operated by the Yocha Dehe Wintun Nation (YDWN), whose tribal lands are near Brooks. The Grand Jury found that the casino has added significantly to the region's economy, and emergency services have improved for Capay Valley (Valley) residents. However, according to the county's citizen's advisory committee for tribal affairs, the casino's impacts are beyond remediation in the areas of traffic, noise, safety, and environment. The Grand Jury concurs that these negative impacts exist but believes some remediation may be possible if concerted effort is made. The Grand Jury found that funding for casino mitigation in Yolo County has not been administered appropriately. Lastly, the Grand Jury found that the YDWN has substantially expanded its county land holdings since it opened the casino and has the potential to convert that land as it sees fit.

REASON FOR INVESTIGATION

The Memorandum of Understanding (MOU) between the YDWN and Yolo County in October 2002 anticipated a variety of impacts on county residents and heightened demand for county services. The Grand Jury sought to determine compliance with certain portions of the MOU and to describe some of the casino's impacts now that it has been fully operational for five years.

California Penal Code Section 925 provides: "The Grand Jury shall investigate and report on the operations, accounts and records of the officers, departments, or functions of the county, including those operations, accounts and records of any special legislative district in the county created pursuant to state law for which the officers of the county are serving in their ex-officio capacity as officers of the districts."

The Grand Jury chose to limit its inquiry to three subject areas covered by the MOU, and a fourth, related area: (1) traffic—identify the casino's current impact on traffic and identify problems to be mitigated; (2) public

safety and emergency services—identify the casino's impact on public safety in the Valley; (3) finances—understand how tribal funds provided to the county are used and overseen; and (4) growth of land holdings—quantify growth in land holdings since the casino began producing revenue. Other areas, particularly water and environmental impacts and housing demands, are among the Grand Jury's concerns that could not be addressed due to time constraints.

ACTIONS TAKEN

Document Review (citing only documents from which data were taken)

- Intergovernmental Agreement Between the County of Yolo and the Rumsey Band of Wintun Indians Concerning Mitigation for Off-Reservation Impacts Resulting from the Tribe's Casino Expansion and Hotel Project, October 2002 (casino and hotel, referred to as Memorandum of Understanding or MOU)
- Cache Creek Indian Bingo & Casino Expansion Project Environmental Evaluation, prepared for The Rumsey Band of Wintun Indians, May 2002, and Final Environmental Evaluation, October 2002, and amendments
- Development Agreement by and between Yolo County and the Rumsey Band of Wintun Indians 05-103 (golf course), 2005
- Wintun Indians Cache Creek Destination Resort Project Tribal Environmental Impact Report, April 2008
- Capay Valley Highway 16 Corridor Concept Plan, Capay Valley Vision, Inc., Final Draft October 2003, funded in part by a grant from the US Department of Transportation (final version January 2004)
- Agendas from Tribe-Council 2x2 meetings on 6/9/04, 11/3/04, 5/18/05, 8/31/05, 2/1/06, 5/11/06, 9/28/06, 2/12/07, 5/7/07 and 2/28/08 (all meetings held to date)
- Agendas and Minutes from Yolo County Advisory Committee on Tribal Matters
- Yolo County 2030 Countywide General Plan EIR, April 2009

- Applications for Tribal Mitigation Funds, 2003 through 2009
- Written or electronic responses to Grand Jury questions, including original research, from county officials during the period from 11/13/09 through 4/22/10
- California Statewide Local Streets and Roads Needs Assessment, California League of Cities, October 2009
- Yocha Dehe Wintun Nation informational online brochure, September 2009
- Midwest Political Science Association, Attention to State Legislation by Indian Nations in California, Boehmke & Witmer, 2006

Interviews

- Elected and non-elected members of Yolo County Administration
- Yolo County residents

WHAT THE JURY DETERMINED

The Cache Creek Casino Resort in Brooks expanded from a small bingo operation in the 1980s to a multimillion dollar destination resort which includes a multi-game casino, hotel, concert venue, a spa by 2005, and a golf course in 2008. Today, the casino is a major economic engine in Yolo County. It is the county’s largest private employer (2,500) and annually awards \$200M in vendor contracts, \$40M in combined payments to the state and Yolo County, and approximately \$3M donated to local civic organizations. Although the YDWN would not provide information, the Grand Jury understands that the trust land (reservation) is now home to fewer than 25 members plus children. These individuals are the direct and highly-compensated beneficiaries of profits from the casino. Clearly, the casino has had a tremendously positive financial effect on the once-impooverished YDWN, certain citizens, and the Yolo County region.

Indian nations possess inherent powers of self-government that predate the establishment of the United States. The United States holds legal title to tribal lands in trust, but the YDWN has the right to use the property and derive benefits from it. The YDWN is subject to federal laws unless a specific law provides otherwise, while state governments have no control or authority over Indian nations unless specifically authorized by Congress. State and local laws regarding matters such as taxation, zoning, land use

and the like do not apply. Indian nations often purchase land on their own and expand trust holdings via a “fee to trust” conversion through the US Department of the Interior, Bureau of Indian Affairs. Regarding taxation, (1) Indian nations pay payroll-related taxes if they are employers; (2) individual tribal members are subject to federal income tax, but are exempt from state income taxes if they live on and derive their income from reservation resources; and (3) land in trust is exempt, while land owned by the YDWN (“fee”) is subject to property tax. The fact that YDWN members do not pay state taxes does not preclude them from making political contributions to candidates for state office or lobbying regarding state legislation. The YDWN is among the most active of all California Indian nations in these activities.

The YDWN declined to be interviewed by the Grand Jury and refused to answer written questions regarding the casino and its relationship to Yolo County residents. Tribal representatives sent a letter to the Grand Jury via legal counsel stating, “...the Tribe is a sovereign governmental entity that is immune to the jurisdiction and process of state and local authorities.” Further, the letter stated, “...the Tribe is not subject to, and ... it will not participate in, any grand jury proceedings.” Thus, the Grand Jury was forced to complete its inquiry without benefit of facts and perspectives from the YDWN to inform this report.

Traffic

Volume: Widespread concerns about traffic and roads before and since the casino’s opening are well-founded. Data available from Caltrans show the increase in traffic between I-505 and Brooks, the main feeder route to the casino, from 2002 to 2006 (Table 1).

	2002	2006	Chg #	Chg %
Entrance to Casino	7,700	11,400	3,700	48%
SR 16 + Rd 89 (Guy’s Market)	10,600	14,300	3,700	35%
SR 16 + Rd 98 (@ Wldd Main St)	7,900	8,600	700	9%

The peak day, Saturday, had just over 13,000 casino trips on average in 2006, or 69% more than the 2002 average. At the peak hour, 5 to 6 PM, more than 800 cars pass through the casino gates. Most, if not all, of the 3,700 vehicle increase at SR 16 and Road 89 outside of Madison are headed for the casino.

Capacity: Capacity refers to the average vehicle delays. Currently, all casino feeder roads meet capacity limits established by the state and county. However, both the county’s 2030 General Plan and the citizen’s group Capay Valley Vision’s (CVV) 2003 study noted that traffic at the casino entrance and at the SR 16 and Road 89 intersection are projected to exceed capacity standards — CVV projecting this to happen in 2013 — unless road improvements are made. The burden for planning and a majority of the funding comes from the state, with the YDWN and county sharing the remaining costs.

Road Quality: The California League of Cities recently released a study on local road conditions in California. On a scale of zero (failed) to 100 (excellent), the statewide average pavement condition index (PCI) is 68 (“at risk” category) and is projected to deteriorate to 48 (“poor” category) by 2033 without new funding. Yolo County’s average PCI is 67 (“at risk”). In Yolo County, the funding needed over the next 10 years to bring all pavement to good condition (PCI in the low 80s) amounts to almost \$500M, or an average of \$50M per year. The county’s proposed FY2009/10 budget for Roads was \$25M. However, only about \$16M available for structural improvements, with the balance devoted to personnel, supplies and equipment.

Public Transportation: The MOU anticipated the significant impact on traffic and roads due to the influx of patrons and employees into rural Brooks. The YDWN committed to two important measures to address these issues: (1) pay the county to construct a park and ride facility for patrons and employees, location to be determined; and (2) institute and provide mandatory employee bus shuttle service. Neither of these measures was implemented.

In January 2008, the YDWN and county agreed to drop the park and ride plan, deeming it unnecessary. Instead, the YDWN agreed to subsidize the county’s existing bus service between Woodland and the casino, with stops enroute. Employees who live along Bus Route 215 are encouraged but not required to take the bus, and they must pay their own fares. A recent study by the YDWN estimates only about 18% of all employees use the bus, although this figure would rise to perhaps 50% if bus service were more convenient or economical. These alternatives fail to take into account that half of the employees live in Sacramento County. The YDWN would not provide needed data about the location of its patron base, though county officials estimate it origi-

nates primarily from the Bay Area and secondarily from Sacramento.

Public Safety and Emergency Services

Public Safety: The casino expansion created increased workload on county law enforcement agencies and first responders in addition to the impacts on its citizenry. County data indicate a steep rise in certain crimes associated with the casino (Table 2)

	2002	2006	Chg #	Chg %
Drug-related	187	155	(32)	-17%
DUI	2	23	21	1050%
Vehicle Code	2	28	26	1300%
Assaults, Weapons	1	30	29	2900%
Felony Burglary	2	20	18	900%
Felony Theft	3	16	13	433%
Misdemeanor Gambling	0	17	17	100%
Crimes Against Children	4	1	(3)	-75%

CVV noted in its 2003 report that traffic accidents on SR 16 between I-505 and Brooks were about twice the state’s average, citing various rates for various segments, for 1999 to 2002, i.e., before the casino opened. The Grand Jury did not obtain updated data, but cites this as a pre-existing public safety issue.

Emergency Services: The MOU required the YDWN to construct, fund and maintain an on-site fire station with fully-trained personnel and emergency medical aid. The casino’s fire department has mutual aid agreements with neighboring fire and emergency aid departments. County managers state the YDWN has done an excellent job of staffing, training and cooperating with local first responders. The Grand Jury received anecdotal data stating response time is worse, compared to five years ago, in some areas of the Valley due to high traffic volume and increased reliance on expensive helicopter life flights for serious accidents, particularly when highly-attended performances were offered at the casino.

Fire Protection Districts (FPD) around the Valley generally reported significantly increased proportions of certain types of calls related to the casino over the period 2002 to 2006. In particular, casino-related traffic

accidents could easily account for half the traffic accident calls Valley FPDs answer in a year, with car fires next as a proportion of casino calls, compared with few if any calls in 2004.

Finance and Administration

Tribe-Council 2 x 2: The 2 x 2 committee was created to promote intergovernmental communication between the YDWN and Board of Supervisors (BOS) on matters of mutual interest. The committee is not empowered to make decisions on behalf of the entities its members represent. The MOU provided for public meetings every quarter, although only 10 meetings have been held in the past eight years. There have been no meetings in the past two years due to the divisiveness created by the ultimately-failed negotiations over the 2008 casino expansion proposal. Minutes have never been taken at the 2x2 meetings so the public cannot learn what discussions have transpired between the parties.

Advisory Committee on Tribal Matters (ACTM): The MOU established the ACTM to advise the BOS on all matters related to the MOU. Its work has been defined by evaluating, ranking, and recommending applications for tribal mitigation funds from individuals, businesses, organizations, and governmental entities. Mitigation funds have not been used for the aforementioned for a few years due to the county’s economic situation and the committee is in hiatus. ACTM members are appointed by the BOS.

Eight months after it was established in March 2003, the ACTM advised the BOS, “The quality of life and the character of the communities in the casino-affected areas have been permanently compromised in ways that cannot be mitigated. Moreover, no amount of funding will completely mitigate the adverse impact of traffic, noise, safety and ecological issues.”

Mitigation Funds: The MOU referenced both direct and intangible impacts on county infrastructure and services, for which the county negotiated reimbursements through Fiscal Year (FY) 2019-20. Payments equal less than 2% of the county’s annual budget but are unrestricted and therefore particularly valuable during times of economic strain. These payments, plus interest, increase steadily from \$1.9M in 2002 to a projected \$6M in FY2019-20, equaling approximately \$5.4M in FY2009-10. Annual

payments of \$43K are also made for county road maintenance. Despite this funding, the county estimates its casino-related law enforcement workload (Sheriff’s Office, District Attorney, and Public Defender) is currently underfunded by approximately \$600K. Total underfunding for all areas is unknown.

Tribal mitigation funds were planned to be allocated 60% for direct impacts and 40% for intangible impacts. However, the MOU allowed the BOS to direct mitigation funds as it sees fit, even if the funds are not used to mitigate impacts of the casino. Since the MOU, the BOS’ allocations have changed along with the county’s economic situation. Funding has increased for county departments with casino-related workloads while community-related funding has been eliminated.

Between 2002 and FY2009-10, the county has received \$32.9M in MOU mitigation funds and the earned interest. Of this, allocations are as follows:

- \$15.5M (47%) to the general fund, compared to the 40% originally contemplated,
- \$10.6M (33%) to impacted county departments (Table 3),
- \$6.4M (19%) to community residents and specified projects along the State Route 16 corridor between I-505 and the casino (Table 4), and
- \$0.4M (1%) in reserve.

	\$	%
Sheriff / Sheriff Patrols	3,460,000	32.5%
District Attorney	1,413,000	13.3%
Board of Supervisors for Casino Negotiation	1,275,000	12.0%
Tribal Office Operations	1,246,000	11.7%
Sheriff / One-time Allocation	1,000,000	9.4%
Public Defender	928,000	8.7%
Probation Services	328,000	3.1%
District Attorney / One-time Allocation	250,000	2.3%
County Administrator	241,000	2.3%
County Counsel	217,000	2.0%
Environmental Health	203,000	1.9%
Board of Supervisors	28,000	0.3%
Other	50,000	0.5%
	10,639,000	100.0%

TABLE 4

The Community: Mitigation Funding 2003/04 - 2009/10

	\$	%
Esparto Schools	1,071,000	16.1%
Esparto Comm Dev / New Season Inc	800,000	12.1%
Esparto Comm Medical Center Inc	252,000	3.8%
Esparto Farmer's Market	152,000	2.3%
Esparto Chamber of Commerce	127,000	1.9%
Esparto Traffic Calming	70,000	1.1%
Esparto Library	44,000	0.7%
Esparto Bus Shelters	11,000	0.2%
Total Esparto	2,527,000	38.1%
Individual & Business Mitigation	1,098,000	16.6%
Fire Departments / Emergency Svcs	1,059,000	16.0%
Yolo County Depts Direct Costs	466,000	7.0%
Yolo County Mitigation Studies	150,000	2.3%
CHP Traffic Control Costs	125,000	1.9%
Total State and County Direct Costs	741,000	11.2%
Capay Valley Vision	445,000	6.7%
RISE, Inc	342,000	5.2%
Guinda Improvements including Grange	135,000	2.0%
Madison Improvements	89,000	1.3%
Rumsey Improvements	62,000	0.9%
Capay Improvements	20,000	0.3%
Total Communities	306,000	4.6%
Yolo Land Trust	65,000	1.0%
Gambling and Drug Treatment Programs	39,000	0.6%
All Others	11,000	0.2%
Gross Amount Allocated	6,633,000	100.0%
Amounts Allocated but Unspent	(241,000)	
Net Amount Allocated	6,392,000	

With regard to impacted county departments, the Sheriff's Department garnered the lion's share of the funding, 42% of the \$10.6M, including on-going and one-time allocations. The focus of county funds has been law enforcement, except for 12% spent negotiating and arbitrating the YDWN's proposed 2008 casino expansion.

With regard to community mitigation projects (Table 4), the county is currently at a standstill due to organizational

issues and lack of resources. The Grand Jury identified several problems in the community projects allocations:

- At least two of the nine ACTM board members had conflicts of interest when they voted to recommend funding certain proposals either because a member or a member's spouse held a leadership role in a recipient organization. Lack of clarity in the minutes for some years makes complete analysis of board discussions and some votes impossible.
- The interlocking directorates and memberships among ACTM and recipient community organizations in the Valley preclude objective decision-making by the ACTM Board.
- ACTM minutes reflect that members and residents inaccurately believe ACTM funds are theirs to control for permanent funding for Valley community projects, ignoring other county priorities or other casino-related mitigation needs outside the Valley.
- Funds were increasingly used to support permanent operating costs such as career staff and basic operations costs rather than one-time mitigation.
- The BOS awarded \$800K, 12% of all community mitigation funding, to New Season Development of Esparto for a community development effort that will house one tenant, a hardware store with a staff of 15, plus related streetscaping. There is little, if any, opportunity to achieve the outcomes predicted by its proposal. New Season, with no staff and no track record, was incorporated only a few months before it received funding. New Season had two people who served on both its board and the ACTM committee, although the members abstained from voting on the funding request. New Season stated, among other impacts, its efforts would "create an economic revitalization throughout Yolo County."
- In some years, a substantial amount of the community funding went to very few households. Between FY2003-04 and FY2006-07, the BOS allocated \$4.3M to ACTM projects, of which \$340K (7.9%) went to only 28 residences.
- The BOS limited community funding to residents between I-505 and the casino, withholding the opportunity for mitigation from the many residents along other portions of the SR 16 corridor including the City of Woodland.

- Esparto received the lion’s share of the community funding, 38%, plus 29% of all funds directed to fire protection districts. During some years, an ACTM board member voted on funding requests for Esparto school district when the member’s spouse was a school board member.
- Funds were increasingly used for economic and community development efforts rather than mitigation, even though problems to be mitigated, such as roads, remained unfunded.
- Recipients were not required to “hire locally” to promote spending within the county.

Growth in Land Holdings

Since the opening of the casino, the YDWN has been steadily purchasing parcels in Yolo County that could be converted to reservation land, removing them from government oversight and county tax rolls (Tables 5 and 6). The pace of purchases has increased since 2007. As the YDWN continues to profit from the casino while the

county and state coffers continue to strain, the casino’s holdings will likely amount to a “stranglehold on the county” according to some county officials. Elimination of state funding for agricultural land preservation, the Williamson Act, which protects two-thirds of the county, is a similarly ominous development.

FINDINGS

Traffic and Roads

- F-1** Since the casino opened, traffic is the primary impact that has worsened for which there has been inadequate mitigation.
- F-2** The fact that the casino’s main feeder road is a state rather than county highway complicates planning and funding for repairs and maintenance. Severe economic strains on the state and county, coupled with Valley residents’ concerns over the kind and quality of proposed improvements, likely will cause traffic capacity to be problematic for years to come.

TABLE 5
Yocha Dehe Wintun Indian Land Holdings in Yolo County

<u>Holdings (Acres):</u>	<u>As of April 2004</u>	<u>As of January 2010</u>	<u>Chg Acres</u>	<u>Chg %</u>
Land in Trust (Reservation / US Govt.)	257.5	259.0	1.5	1%
Land in Fee (Owned by YDWN)	1,851.5	7,431.7	5,580.2	301%
Total Land Holdings	2,109.0	7,690.7	5,581.7	265%
Land in Trust as % of Total	12%	3%		
Land in Fee as % of Total	88%	97%		

TABLE 6
Yocha Dehe Wintun Indian Assessment Valuations in Yolo County

<u>Assessed Values (Dollars):</u>	<u>As of April 2004 (before Resort)^{1,2}</u>	<u>Added since April 2004 (after Resort)^{1,3}</u>	<u>Total</u>	<u>Chg \$</u>	<u>Chg %</u>
Assessed Land Value	1,784,316	12,720,357	14,504,673	10,936,041	613%
Assessed Structure Value	3,289,642	23,908,545	27,198,187	20,618,903	627%
Total Assessed Value	5,073,958	36,628,902	41,702,860	31,554,944	622%
Assessed Value as % of Total	12%	88%	100%		

¹ Excludes land in trust, i.e., tribal master community, casino, accessways to golf course

² The structure is a warehouse property in West Sacramento

³ Includes new golf course in 2008

F-3 Neither the YDWN nor the county is actively pursuing public transportation alternatives for employees and patrons which could reduce traffic as well as noise and light pollution.

Public Safety and Emergency Services

F-4 The Yocha Dehe Fire Department has spear-headed and financed training for most if not all volunteer firefighters in the surrounding area. Despite delays in response time due to traffic congestion, the fact that all the Yocha DeHe Firefighters are EMT-trained improves emergency health services to both casino patrons and surrounding residents.

F-5 The county estimates the actual operating costs for casino-related crime in the Sheriff, District Attorney, and Public Defender offices exceed \$1.5M annually, while funding is approximately \$900K, or about \$600K (40%) short of the need.

Finance and Administration

F-6 The county is adhering to the terms, though not the spirit, of the MOU with regard to distribution of the ACTM funds. Considerable negative impacts remain along the SR 16 corridor.

F-7 The county's decision to place a moratorium on ACTM funding for community projects is appropriate for two important reasons: (1) the county's highest priority is core functions rather than mitigation for a small segment of the county, and (2) the mitigation funds' allocation method is flawed and needs to be changed before more funds are spent.

F-8 The BOS did not exercise prudent oversight concerning conflict of interest issues with ACTM recommendations and the inappropriate award to New Seasons development.

F-9 The influence of Esparto-based organizations and individuals is evident in the funding that went to Esparto compared to other areas in the Valley.

F-10 Minutes of the Tribe-Council 2 x 2 meetings were not taken.

Growth in Land Holdings

F-11 YDWN land holdings have tripled and assessed valuations of fee land have increased more than six fold since the casino opened in 2004.

F-12 All but 1.5 of the 5,580.2 acres acquired since

2004 have remained as fee land, on county tax rolls.

F-13 Land owned by the YDWN is subject to being converted to trust land, which would (1) remove it from county tax rolls, and (2) create the potential for conversion to any use desired by the YDWN, as it is not subject to state and local zoning and other laws.

F-14 No one at the local or state level has authority over fee-to-trust conversions.

F-15 The county is at significant risk to lose agricultural land to development, given the opportunity for fee-to-trust conversion and the loss of funding for Williamson Act contracts.

RECOMMENDATIONS

Traffic and Roads

10-01 Improve traffic enforcement and warning signage along SR 16 and casino feeder roads.

10-02 Continue to work with Caltrans and the YDWN to hasten plans for SR 16 relief between I-505 and Brooks, or identify alternate route(s) to alleviate traffic.

10-03 Work with the YDWN to establish an employee program to subsidize public transportation passes to help reduce the number of cars going to the casino.

Law Enforcement, Emergency Services, Public Safety

10-04 Pursue greater contribution from the YDWN to eliminate the existing funding gap created by criminal activity attributed to the casino.

Finance and Administration

10-05 Before more ACTM funds are granted, develop allocation guidelines that will ensure fairness, transparency, and accountability. Consult with financial and legal professionals within county government to assist in developing the guidelines.

10-06 The first priorities when mitigation funds become available again should be residents between I-505 and I-5 plus the City of Woodland, along with Valley communities that have not yet received attention.

10-07 When meetings resume, initiate taking minutes at Tribe-Council 2x2 meeting to ensure accountability and transparency.

Growth in Land Holdings

10-08 Monitor and participate in the national debate regarding fee-to-trust conversions with an eye toward ensuring that Yolo County maintains its tax base and enhances the rural, agrarian nature of Capay Valley.

COMMENTS

The Grand Jury thanks and sends its appreciation to Yolo County employees for devoting many hours researching information and responding to multiple data requests.

REQUEST FOR RESPONSE

Pursuant to California Penal Code Sections 933(c) and 933.05, the Yolo County Grand Jury requests a response as follows:

From the following governing body:

- Yolo County Board of Supervisors (Recommendations 10-01 through 10-08)

Yolo County Department Of Employment And Social Services

SUMMARY

The Grand Jury investigated the Department of Employment and Social Services in response to a complaint alleging mismanagement, favoritism, and fraud. The Grand Jury received witness testimony and reviewed documentation. The Grand Jury found questionable practices with regard to timekeeping, pay for non-work related activities, lay-off and promotion, employee evaluations, and pursuing client fraud.

REASON FOR THE INVESTIGATION

California Penal Code Section 925 provides: “The Grand Jury shall investigate and report on the operations, accounts and records of the officers, departments, or functions of the county, including those operations, accounts and records of any special legislative district in the county created pursuant to state law for which the officers of the county are serving in their ex-officio capacity as officers of the districts.”

The Grand Jury investigated the Department of Employment and Social Services as a result of a complaint alleging mismanagement and favoritism within the department. Specific allegations included: (1) misrepresenting vacation and sick leave charges on time sheets, (2) using employee time for non-work related activities, and (3) reporting time spent checking e-mails by cellular phone or remote computers as time worked, despite the suspension of the telecommuting policy. The complaint also alleged that the county fails to pursue fraudulent claims by clients when the amount is less than \$5,000.

GLOSSARY

The following glossary is to assist readers in keeping track of the various abbreviations and terms used in this report.

At-will employees—Salaried employees who serve at the pleasure of a department director or the county administrative officer and are on continuous probation.

BOS—Board of Supervisors. The elected governing body that makes policy decisions and oversees the county budget and department programs.

CAO—County Administrative Officer. Oversees county budget and personnel administration.

DESS—Department of Employment and Social Services.