











Delivering Communities' Core Services

ACCOUNTABLE, OPEN AND PUBLIC

Special districts are responsible for delivering core services to the neighborhoods and regions that created each district. As the most local form of government, they are first and foremost accountable to their voters and their ratepayers.

- Special districts offer exceptionally responsive governance because they directly oversee service delivery and interaction with constituents
 - By focusing on a specific service—water delivery, fire protection, parks and recreation, etc.—districts pay greater attention than bigger bureaucracies to both long-term planning and everyday constituent and rate-payer feedback.
- Special districts are held to the same laws as other forms of local government (cities and counties):
 - The Ralph M. Brown Act: Most commonly referred to as The Brown Act, this law mandates that all meetings of the legislative body of a local agency (ie. the board of directors) shall be open and public, and any member of the public is permitted to attend any meeting.
 - The California Public Records Act: This law gives the public the right to access information in possession of public agencies immediately and freely.
 - FPPC Reporting Requirements: The Fair Political Practices Commission requires disclosure of gifts or monies received by public officials and employees and the annual filing of Statements of Economic Interest.
- Special districts report annually to the State Controller's Office:
 - Every district in California must report its financials as well as the salary and compensation of all staff and board members to the State Controller every year. Those financials are then published on the State Controller's website, where any member of the public may view them.
- Special districts must regularly undergo a rigorous auditing process to ensure public funds are properly managed:
 - State law requires districts submit to regular audits, performed by a county auditor or a certified public accountant.
 - These audits are public documents and must be filed with the State Controller's Office, as well as the County Auditor/Controller.
- Special district board members are required by law to complete ethics training every two years:
 - Under Assembly Bill 1234, every public official of a local agency is required to attend ethics training. All board members serving on a special district must receive this training upon election or appointment, and must become re-certified every two years.

For more information please visit www.csda.net.