September 23, 2015

Honorable Glenda Sanders
Presiding Judge of the Superior Court
Orange County Superior Court
700 Civic Center Drive West
Santa Ana, CA 92701

Dear Judge Sanders:

In compliance with the Penal Code Section 933.05, enclosed are the required responses from the City of Buena Park in reference to the 2014-2015 Orange County Grand Jury report, "Unfunded Retiree Healthcare Obligations – A Problem for Public Agencies."

Please feel free to contact me should there be any questions regarding these responses.

Respectfully,

Arthur C. Brown
Mayor

c: Orange County Grand Jury
FINDINGS

F4. The respondent disagrees with the finding. The City of Buena Park is not aware of a GAAP standard that requires retiree health benefits to be presented in a format in which health benefits are individually allocated for every employee.

RECOMMENDATIONS

R4. This recommendation requires further analysis. The City would consider implementing the recommendation if the Orange County Grand Jury can cite the specific GAAP standard detailing this requirement.