



**California Special
Districts Association**
Districts Stronger Together



CA SPECIAL DISTRICTS FACT SHEET

Delivering Communities' Core Services

TRANSPARENCY AND ACCOUNTABILITY

Special districts are responsible for delivering core services to the neighborhoods and regions that created each district. As the most local form of government, special districts offer exceptionally responsive governance because they directly oversee service delivery to their constituents.

Assurances for Open and Public Access

As local government agencies, special districts are held to the same statutory requirements as 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 should be permitted to attend any meeting.
- *The California Public Records Act:* This law gives the public the right to readily access information in possession of public agencies.
- *FPPC Reporting Requirements:* The Fair Political Practices Commission requirements include disclosure of gifts or monies received by public officials and employees and annually filing a Statement of Economic Interest.
- *Ethics Training:* Assembly Bill 1234 created requirements for every public official of a local agency to attend ethics training. All board members serving a special district must receive this training upon election or appointment, and repeat the training every two years.

Rigorous Auditing and Reporting

- State law requires special districts submit to regular audits, performed by a county auditor or a certified public accountant. Each audit must be filed with the State Controller's Office, as well as the County Auditor/Controller, and is accessible on local and state agency websites.
- In addition, every special district in California must annually report their financials as well the full compensation of all staff and board members. This information is published on the State Controller's website, where any member of the public may view them.

Local Agency Formation Commission (LAFCO) Review

- LAFCO's are independent commissions, formed by the legislature, that approve the formation, reorganization, and dissolution of special districts and other public agencies in order to guide orderly growth and balance competing interests.
- Municipal Service Reviews, completed by LAFCO's at least every five years, comprehensively study existing and future public service conditions and evaluate organizational options for accommodating growth, preventing urban sprawl, and ensuring that critical services are efficiently and cost-effectively provided.

For more information please visit www.csda.net.