

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



Grand Jury Report Responses

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.