



# CITY OF SIMI VALLEY

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June 4, 2013

The Honorable Brian J. Back  
Presiding Judge of the Superior Court  
County of Ventura  
800 S. Victoria Ave.  
Ventura, CA 93009

Dear Judge Back:

The City of Simi Valley has received the 2012-2013 Grand Jury report, "Government Accounting Standards Board," and in accordance with Penal Code Section 933.05, we submit our response to the Grand Jury findings.

The City Council appreciates the efforts of the Grand Jury for its investigation regarding how Ventura County cities are complying with Government Accounting Standards Board (GASB) statements relating to the costs of pensions and healthcare for active employees, retirees, and their dependents.

The Grand Jury requires a response from the City of Simi Valley to finding FI-08 and the Recommendation.

### Finding

*FI-08. The Grand Jury finds that the City of Simi Valley is in substantial compliance with GASB reporting requirements.*

Response to FI-08: The City agrees with this finding. The City of Simi Valley has maintained policies and procedures that ensure the City meets GASB reporting requirements.

### Recommendation

*Recommendation. All ten cities in Ventura County continue to remain in compliance with GASB statements and implement future and revised GASB Statements on or before their effective date.*

Response to Recommendation: The City is committed to maintaining compliance with GASB statements and will implement future and revised GASB statements on or before their effective date, as appropriate.

The City Council considered the Grand Jury's report at its June 3, 2013 meeting and authorized this response. We appreciate the efforts of the Grand Jury in reviewing this matter and providing the City an opportunity to respond.

Sincerely,

Robert O. Huber  
Mayor

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VENTURA COUNTY  
GRAND JURY

cc: **Foreman, Ventura County Grand Jury**  
City Council  
City Manager  
City Attorney  
Interim Assistant City Manager, Government Affairs  
Interim Director of Administrative Services