ATTACHMENT A

Cemetery and Funeral Bureau Advisory Committee Member Orientation and Reference Manual

CEMETERY & FUNERAL
BUREAU

DEPARTMENT OF CONSUMER AFFAIRS

ADVISORY COMMITTEE

FOR THE

CEMETERY AND FUNERAL BUREAU

MEMBER ORIENTATION AND REFERENCE MANUAL

Governor Edmund G. Brown Jr.
State of California

Anna Caballero, Secretary
State and Consumer Services Agency

Denise Brown, Director
Department of Consumer Affairs

Lisa M. Moore, Chief
Cemetery and Funeral Bureau

DEPARTMENT OF CONSUMER AFFAIRS

MISSION

To protect and serve the interests of California consumers.

Vision

California consumers make informed choices and have access to competent and ethical service providers.

Values

- **Accountability** - We are accountable to the people of California and each other as stakeholders. We operate transparently and encourage public participation in our decision-making whenever possible.
- **Efficiency** - We diligently identify the best ways to deliver high-quality services with the most efficient use of our resources.
- **Effectiveness** - We make informed decisions that make a difference and have a positive, measurable impact.
- **Integrity** - We are honest, fair, and respectful in our treatment of everyone.
- **Customer Service** - We acknowledge all stakeholders as our customers, listen to them, and take their needs into account.
- **Employees** - We are an employer of choice and strategically recruit, train, and retain employees. We value and recognize employee contributions and talent.
- **Unity** - We draw strength from our organizational diversity as well as California's ever-changing cultural and economic diversity.

Department of Consumer Affairs

Cemetery and Funeral Bureau

MISSION

The Cemetery and Funeral Bureau advocates for consumer protection and licensee compliance through proactive education and enforcement of laws and regulations of the death care industry.

VISION

We will be the premiere organization ensuring that consumers make informed decisions in a fair and ethical marketplace.

VALUES

- **Collaboration** – We strive to employ collaborative relationships in decision-making.
- **Compassion –** We employ empathy, integrity, respect, and understanding when serving consumers.
- **Professionalism** – We pride ourselves in our professionalism when serving the industry.
- **Accountability –** We operate transparently and honestly, and encourage public participation in our decision-making whenever possible.
- **Innovation –** We value new ideas and concepts, which are fundamental to our successful delivery of services to consumers and efficient regulation of the industry.

CEMETERY AND FUNERAL BUREAU

ADVISORY COMMITTEE INFORMATION

The focus of the Advisory Committee is to advise the Bureau as a whole, based on each member's diverse experience and education, concerning the Bureau's administration, regulation, licensing, and enforcement functions. The Bureau Chief shall appoint an Advisory Committee that shall consist of representatives of the funeral and cemetery industries and consumer advocacy groups, among other parties.

EXPECTATIONS OF MEMBERS

DUTIES

The Advisory Committee (Committee) is expected to provide important professional and technical assistance to the Bureau on issues related to the regulation of licensed funeral establishments, cemeteries, and crematories in California. Specifically, the Committee, as directed by the Bureau, may be asked to provide input on the following functions:

- Administration
- Regulation
- Licensing
- Enforcement

The Committee's input is advisory only.

REMOVAL OF MEMBERS

All members of the Bureau's Advisory Committee serve at the pleasure of the Chief. The Chief may remove any member from the Committee for disruptive or unprofessional behavior counter-productive to the orderly conduct of the business of the Committee.

Members who miss two consecutive meetings will be removed from the Committee and another member will be appointed for the remainder of the term at the discretion of the Chief.

TERM OF APPOINTMENTS

The term of appointment of an Advisory Committee Member will be two years. However, the Chief may elect to re-appoint a member or members to consecutive terms, not to exceed four years total.

A Chairperson may be elected by the Committee and, if elected, shall serve a two-year term. Any such election shall be held during the first meeting after the appointment of a new Advisory Committee.

COMPENSATION FOR MEMBERS

As a volunteer appointee to the Advisory Committee, members will not receive a salary or other compensation for attending Committee meetings. The Bureau's Committee is not mandated by statute, and no law or regulation requires the Bureau to hold meetings. Furthermore, due to the Governor's Executive Order B-06-11, which prohibits all discretionary travel, attendance for Committee meetings is strictly voluntary. Members understand that, at this time, they are responsible for any and all costs incurred to attend and participate in Committee meetings.

MEETINGS

It is the intent of the Department of Consumer Affairs and the Cemetery and Funeral Bureau to hold open, public meetings of the Bureau's Advisory Committee. The Bureau shall follow the provisions of the Bagley-Keene Open Meeting Act. The meetings will be held in meeting facilities that are accessible to persons with disabilities in accordance with the *Americans with Disabilities Act*. Any person in attendance will be given the opportunity to make public comment to the Committee. All Advisory Committee meetings will be announced on the Bureau's Web site, www.cfb.ca.gov, at least ten days prior to the scheduled meeting.

MEETINGS BY TELECONFERENCING

Prior to January 1, 1995, the Bagley-Keene Open Meeting Act contained no provision for conducting meetings where the participating members were not physically present in one location.

Effective January 1, 1995, subdivision (b) was added to the Government Code section 11123 to authorize meetings by teleconference. (AB 3467, Murray Chapter 1153, Statutes of 1994). That subdivision has been amended several times, most recently by AB 192, Cancimilla, Chapter 243, Statutes of 2001, and it currently provides:

> *(a) All meetings of a state body shall be open and public and all persons shall be permitted to attend any meeting of a state body except as otherwise provided in this article.*
>
> *(b) (1) This article does not prohibit a state body from holding an open or closed meeting by teleconference for the benefit of the public and state body. The meeting or proceeding held by teleconference shall otherwise comply with all applicable requirements or laws relating to a specific type of meeting or proceeding, including the following:*
>
> *(A) The teleconferencing meeting shall comply with all requirements of this article applicable to other meetings.*
>
> *(B) The portion of the teleconferenced meeting that is required to be open to the public shall be audible to the public at the location specified in the notice of the meeting.*
>
> *(C) If the state body elects to conduct a meeting or proceeding by teleconference, it shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the rights of any party or member of the public appearing before the state body. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public. The agenda shall provide an opportunity for members of the public to address the state body directly pursuant to Section 11125.7 at each teleconference location.*
>
> *(D) All votes taken during a teleconferenced meeting shall be by rollcall.*
>
> *(E) The portion of the teleconferenced meeting that is closed to the public may not include the consideration of any agenda item being heard pursuant to Section 11125.5.*
>
> *(F) At least one member of the state body shall be physically present at the location specified in the notice of the meeting.*
>
> *(2) For the purposes of this subdivision, "teleconference" means a meeting of a state body, the members of which are at different locations, connected by electronic means, through either audio or both audio and video. This section does not prohibit a state body from providing members of the public with additional locations in which the public may observe or address the state body by electronic means, through either audio or both audio and video.*

A method is thus available whereby meetings may be conducted by audio or video teleconferencing provided the criteria set forth in the statute have been met. Note the restriction in subdivision (b)(1)(E) that prohibits a closed session

emergency meeting. Emergency meetings in open session may be conducted by teleconference.

We emphasize that the law now requires every teleconferencing meeting location to be identified in the notice and agenda and to be open to the public. Most importantly, the members of the agency must attend the meeting at a public location. Members are no longer able to attend the meeting via teleconference from their offices, homes, or other convenient location unless those locations are identified in the notice and agenda, and the public is permitted to attend at those locations. Nothing prohibits additional locations, where only the public is connected to the teleconference meeting. (Government Code section 11123 (b)(2)).

ATTACHMENT B

Cemetery and Funeral Bureau Organizational Chart, FY 2014–15

DEPARTMENT OF CONSUMER AFFAIRS
CEMETERY AND FUNERAL BUREAU
July 1, 2014

CURRENT

FY 2014-15
Authorized Positions: 21.50
Temp Help (907 Blanket): 2.00
BL 12-03 (999 Blanket): 1.00

Director, DCA
Awet Kidane

Lisa Moore
Bureau Chief (CEA)
619-110-7500-001+

Richard Hernandez
Mgmnt. Services Tech.
619-120-5278-001 +

Cheryl Steurer
Assoc. Gov. Prog. Analyst
619-110-5393-800 **(9/10)** * +
-999 **(1/10)** +

Linda Kassis
Deputy Chief (SSMI)
619-110-4800-003 +

AUDIT UNIT

Charles (Chip) Bane, Jr.
Supervising Governmental Auditor I
619-110-4142-003 +

Tamer El Saadany
General Auditor III
619-110-4285-002

David Edwards
General Auditor III
619-110-4285-008

Ananth Narain
General Auditor III
619-110-4285-009

John Paul
General Auditor III
(Retired Annuitant)
619-110-4285-907

Phillip Harris
General Auditor III
(Retired Annuitant)
619-110-4285-907

Joshua Wilcox
Auditor I
619-110-4175-999 **(1/2)** *

FIELD UNIT

Daniel (Dan) Redmond
Assoc. Gov. Prog. Analyst
619-110-5393-004 +

Steven Allen
Field Rep, BFDE
619-110-8886-001

Theodis Mims
Field Rep, BFDE
619-110-8886-002

Richard Fisher
Field Rep, BFDE
619-110-8886-003

Glenn Miller
Field Rep, BFDE
610-110-8886-004

Jeff Brown (Lead)
Assoc. Gov. Prog. Analyst
619-120-5393-006 +

John Gettys III
Field Rep, BFDE
619-120-8886-003

Amber Weaver
Field Rep, BFDE
619-120-8886-007

Steven (Steve) Caulk
Field Rep, BFDE
619-120-8886-008

ENFORCEMENT UNIT

Ellis Kjer (Lead)
Assoc. Gov. Prog. Analyst
619-120-5393-007 +

Sandra (Sandy) Patterson
Assoc. Gov. Prog. Analyst
619-120-5393-800 +

Allison Davis
Staff Services Analyst (G)
619-110-5157-008 +

LICENSING UNIT

Cathey (Cat) Litral
Assoc. Gov. Prog. Analyst
619-110-5393-801 +

VACANT
Staff Services Analyst (G)
619-120-5157-003 **(3/5)*** +
-999 **(2/5)** +

Awet Kidane, Director — Date

Lisa M. Moore — July 1, 2014
Lisa M. Moore, Bureau Chief — Date

C & P Analyst — Date

* = Reduced Time Base of positions effective 7/1/2012, due to 1.00 Salary Savings required by BL 12-03.
+ = CORI Position

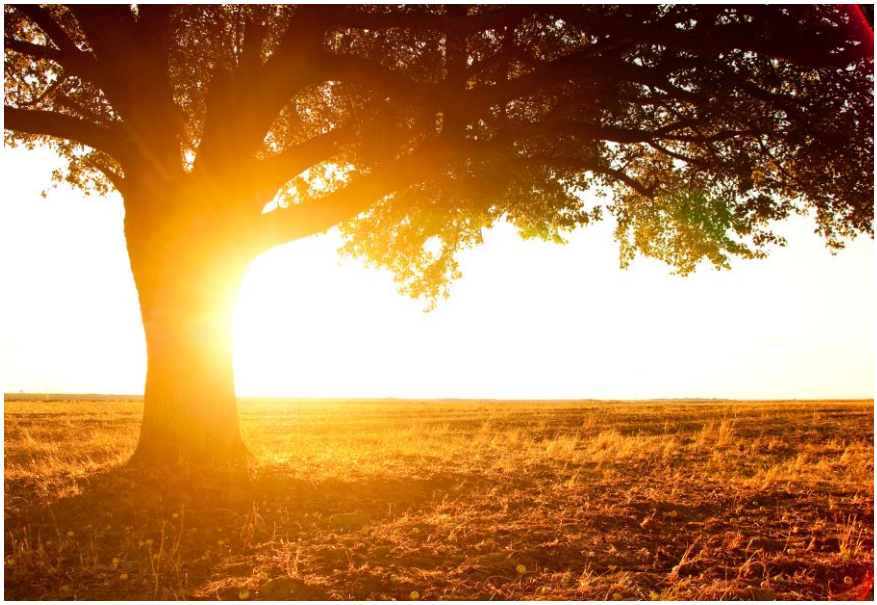
ATTACHMENT C

Cemetery and Funeral Bureau Strategic Plan 2015–2018

CFB

CEMETERY & FUNERAL BUREAU

2015-2018



Strategic Plan

Approved: October 6, 2014

Table of Contents

MESSAGE FROM THE BUREAU CHIEF 3
ABOUT THE CALIFORNIA CEMETERY AND FUNERAL BUREAU 4
2011 STRATEGIC PLAN ACCOMPLISHMENTS 5
MISSION 6
VISION 6
VALUES 6
STRATEGIC GOALS 7
GOAL 1: LICENSING 8
GOAL 2: ENFORCEMENT 9
GOAL 3: LEGISLATION, REGULATIONS, AND POLICY 10
GOAL 4: OUTREACH 11
GOAL 5: ORGANIZATIONAL EFFECTIVENESS 12
GOAL 6: AUDIT PROCESS 13
STRATEGIC PLANNING PROCESS 14

Message from the Bureau Chief

On behalf of the Cemetery and Funeral Bureau (Bureau), I am excited to present the Bureau's 2015-2018 strategic plan. The strategic planning process has been a collaborative effort among licensees, consumers, and Bureau staff. This plan will help guide our work as we look to the future and continue to serve California consumers. I would like to thank everyone involved in the strategic planning development process who provided valuable input, clear vision, and commitment to help achieve a meaningful plan.

As a consumer protection program, I look forward to continuing our efforts in making the Cemetery and Funeral Bureau an efficient and effective part of state government. It is our mission to advocate consumer protection through licensee compliance, proactive education, and by consistently applying the laws and regulations governing the death care industry.

The Bureau continually strives to operate in an open and transparent environment while meeting its regulatory obligations. This plan will allow forums for consumers and licensees to provide input on funeral and cemetery-related issues.

I welcome input from all of our stakeholders and hope you will join in our success as we begin to work towards the objectives identified in this very ambitious, but achievable plan.

Lisa M. Moore, Chief
Cemetery and Funeral Bureau
Department of Consumer Affairs

About the California Cemetery and Funeral Bureau

The California Cemetery and Funeral Bureau (Bureau) licenses, regulates, and investigates complaints against approximately 12,200 licensees in thirteen different licensing categories. This includes funeral establishments, funeral directors, embalmers, apprentice embalmers, cemetery brokers, cemetery salespersons, cremated remains disposers, crematories, crematory managers, cemetery managers, and private, nonreligious cemeteries established after September 1939, that collect endowment care funds.

The Bureau regulates many aspects of the licensed cemetery and funeral profession, with oversight responsibility of both the operational and fiduciary activities of the industries. The Bureau oversees preneed funeral trust funds, cemetery endowment care trust funds, and cemetery special care trust funds. While the State Department of Insurance regulates the sale of insurance policies which can be used to fund preneed funeral arrangements, the seller must meet the price disclosure and contract requirements under the Bureau's jurisdiction. The Bureau has the examination authority to ensure compliance with the financial laws, while verifying accounting and investing practices, and identify funding shortages.

The Bureau employs twenty-two staff, consisting of nine full-time field staff located throughout the state and thirteen office staff members in Sacramento. The Bureau also has a seven-member Advisory Committee comprised of industry and public members. The Advisory Committee holds two annual public meetings which provide an opportunity for both consumers and licensees to contribute information and provide professional and technical information to the Bureau on industry-related matters.

The death of a loved one is one of the most traumatic experiences consumers will face. The Cemetery and Funeral Bureau has developed a booklet, *Consumer Guide to Funeral & Cemetery Purchases*, along with several pamphlets, to assist consumers in making the difficult end-of-life decisions for themselves or for a loved one. The information contained in the publications will help consumers ask the right questions, compare prices, and services, and make informed decisions. The publications can be found on the Bureau's website at www.cfb.ca.gov .[1]

[1] The State of California does not license cemeteries operated by religious organizations, cities, counties, or cemetery districts, the military, Native American tribal organizations, or other groups.

2011 Strategic Plan Accomplishments

The California Cemetery and Funeral Bureau accomplished the following goals since the adoption of the previous 2011 strategic plan.

1. **Advisory Committee** – The Bureau created a new committee composed of four industry and three public members who each serve a two-year term.
2. **Consumer Guide to Funeral & Cemetery Purchases** – A Bureau publication, which was revised and updated in June 2013 and provides information to help consumers make informed decisions about funeral and cemetery arrangements for themselves or loved ones.
3. **Peace of Mind: Funeral and Cemetery Arrangements** – A Bureau publication, developed in March 2012, which includes general information on planning ahead for cemetery and funeral arrangements.
4. **Preneed Q&A** – In May 2013, the Bureau updated the Q&A brochure, which provides consumers with general information on funeral preneed planning.
5. **Probation Monitoring Guidelines and Procedures** – The Bureau developed procedures to ensure licensees placed on probation comply with the terms and conditions of their probation, including cost recovery.
6. **Procedure Manuals** – The Bureau updated all manuals for field operations, licensing functions, and enforcement procedures.
7. **Cemetery Maintenance Standards** – The Bureau developed and implemented regulations effective January 1, 2012 for cemetery maintenance standards to prevent the offensive deterioration of an endowment care cemetery licensed by the Bureau.
8. **Funeral Citation and Fine Regulations** – The Bureau adopted regulations that amended the funeral citation and fine table. The adopted regulations, effective on October 1, 2014, allow for issuance of an administrative citation and/or monetary fine for any violation of the statutes or regulations applicable to funeral practice.
9. **Cemetery Citation and Fine Regulations** – The Bureau drafted proposed regulatory language to amend the cemetery citation and fine table. The proposed regulations will allow for issuance of an administrative citation and/or monetary fine for any violation of the statutes or regulations applicable to cemetery practice.

Mission

The Cemetery and Funeral Bureau advocates consumer protection and licensee compliance through proactive education and consistent interpretation and application of the laws governing the death care industry.

Vision

Empowering California consumers to make informed end-of-life decisions in a fair and ethical marketplace.

Values

Accountability

We accept personal responsibility for our actions, exemplifying high ethical standards, and always strive to improve our effectiveness.

Collaboration

We value partnerships. We foster the public's trust through open communication and work in a cooperative, respectful, and courteous manner.

Fairness

We treat people equally and make decisions without favoritism or prejudice.

Trust

We communicate with credibility and truthfulness. Our communications are open and authentic with all stakeholders.

Compassion

We employ empathy, integrity, respect, and understanding when serving consumers.

Strategic Goals

1 *LICENSING*

The Bureau promotes licensing standards to protect consumers and allow reasonable access to the profession.

2 *ENFORCEMENT*

The Bureau protects the health and safety of consumers through the enforcement of the laws and regulations governing the profession.

3 *LEGISLATION, REGULATIONS, AND POLICY*

The Bureau pursues statutes, regulations, policies, and procedures that strengthen and support their mandate and mission.

4 *OUTREACH*

The Bureau informs consumers, licensees, and stakeholders about the practice and regulation of the profession.

5 *ORGANIZATIONAL EFFECTIVENESS*

The Bureau builds an excellent organization through proper Bureau governance, effective leadership, and responsible management.

6 *AUDIT PROCESS*

The Bureau strives to continuously improve the audit process.

GOAL 1: LICENSING

- *The Bureau promotes licensing standards to protect consumers and allow reasonable access to the profession.*

1.1 Review, evaluate, and revise (as needed) licensing applications and forms for accuracy and consistency with statutes and regulations.

1.2 Prepare for Release 3 implementation of BreEZe by mapping existing licensing processes to facilitate an efficient transition to BreEZe.

1.3 Improve application review processes and procedures to ensure Bureau compliance with statutes and regulations.

GOAL 2: ENFORCEMENT

- *The Bureau protects the health and safety of consumers through the enforcement of the laws and regulations governing the profession.*

2.1 Develop methods to improve internal communication and collaboration between office and field staff to provide consistent interpretation and application of statutes and regulations.

2.2 Review and evaluate the effectiveness of the cemetery maintenance standards.

2.3 Create procedure(s) for addressing cemeteries that are no longer licensed, yet continue to be under the jurisdiction of the Bureau for preneed interments.

2.4 Research final disposition as it relates to body donation and cremation to ensure quarterly reports to the Bureau are accurate and final dispositions are recorded correctly on the disposition permit.

GOAL 3: LEGISLATION, REGULATIONS, AND POLICY

- *The Bureau pursues statutes, regulations, policies, and procedures that strengthen and support their mandate and mission.*

3.1 Explore merging the cemetery and funeral statutes to establish consistency within the profession.

3.2 Review and update the Bureau's disciplinary guidelines for enforcement actions.

3.3 Complete the rulemaking process for the remaining revised funeral regulations.

3.4 Review, evaluate, and revise the cemetery regulations for clarity and consistency.

GOAL 4: OUTREACH

- *The Bureau informs consumers, licensees, and stakeholders about the practice and regulation of the profession.*

4.1 Partner with DCA's Public Affairs Division to develop a consumer education and outreach plan utilizing appropriate media.

4.2 Partner with DCA's Public Affairs Division to develop a video to educate potential licensees about the application process.

4.3 Conduct annual review of website to provide up-to-date information.

4.4 Increase frequency of visits to mortuary science colleges to educate potential licensees about the laws and regulations that will govern them once licensed.

GOAL 5: ORGANIZATIONAL EFFECTIVENESS

- *The Bureau builds an excellent organization through proper Bureau governance, effective leadership, and responsible management.*

5.1 Establish an annual comprehensive training plan for all managers to strengthen their leadership and managerial skills.

5.2 Review and update Bureau's succession plan to develop a framework to retain institutional knowledge.

5.3 Develop and implement a phone tree to enable stakeholders to contact appropriate staff in an efficient manner.

5.4 Establish an annual comprehensive training plan for all staff to develop or strengthen their skills to enhance job performance.

GOAL 6: AUDIT PROCESS

- *The Bureau strives to continuously improve the audit process.*

6.1 Create a stakeholder task force to review, evaluate, and revise (as needed) audit report forms and acceptable accounting practices to ensure relevant information is collected and to recommend legislative changes.

6.2 Continue assessing the funding and position needs in the Bureau's Audit Unit.

6.3 Identify DCA business writing, analytical skills, and communication classes for audit staff to attend in order to effectively communicate to stakeholders.

6.4 Review and evaluate whether the current endowment care fund fee each cemetery collects is sufficient to maintain the cemetery.

Strategic Planning Process

To understand the environment in which the Bureau operates and identify factors that could impact the Bureau's success, the California Department of Consumer Affairs' SOLID unit conducted an environmental scan of the internal and external environments by collecting information through the following methods:

- An online survey sent to thirteen stakeholders, comprised of industry professionals, professional associations, California colleges, and others who expressed interest in the strategic direction of the Bureau. The online survey received thirty-four responses.
- An online survey sent to nine field staff.
- Telephone interviews with Executive team members in July, 2014.
- Focus group discussion with Bureau staff in July, 2014.

The most significant themes and trends identified from the environmental scan were discussed by the Bureau executive team during a strategic planning session facilitated by SOLID on August 20, 2014. This information guided the Bureau in the development of its mission, vision, and values, while directing the strategic goals and objectives outlined in this 2015 – 2018 strategic plan.

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Sacramento, CA 95834

This strategic plan is based on stakeholder information and discussions facilitated by SOLID for the California Cemetery and Funeral Bureau in July and August 2014. Subsequent amendments may have been made after Bureau adoption of this plan.

ATTACHMENT D

Cemetery and Funeral Bureau Impacting Legislation 2002–2014

CEMETERY & FUNERAL
BUREAU

CEMETERY AND FUNERAL BUREAU

IMPACTING LEGISLATION 2002 – 2014

2014 Sunset Review Report

Section 1, Question 3, Bullet 2

- All legislation sponsored by the bureau and affecting the bureau since the last sunset review.

<u>Senate Bill 17 Figueroa (Chapter 819, Statutes of 2002)</u>

This bill:

- Added Business and Professions Code (BPC) §9715.1 to require cemeteries licensed by the bureau be operated under the supervision of a cemetery manager. Each cemetery manager is required to pass the bureau's examination and be licensed by the bureau.
- Added BPC §9721 requiring the bureau to inspect the books, records, and premises of any cemetery licensed by the bureau. The bureau shall have access to all books and records, buildings, mausoleums, columbariums, and storage areas during regular business hours. No notification is required and refusal to allow inspection is cause for disciplinary action.
- Added BPC §9722 requiring the bureau to annually conduct an unannounced inspection of each licensed cemetery.
- Amended BPC §9787 to require crematory managers to be licensed by the Bureau.
- Amended BPC §7111 to require crematories obtain written authorization from the person with the right to control disposition under Health and Safety Code (HSC) §7100 prior to performing a cremation.
- Amended several sections to enhance criminal penalties, a misdemeanor shall be punishable by imprisonment in county jail for up to a year, a fine not exceeding ten thousand dollars, or both for bureau licensees, their agents or employees, or any unlicensed person acting in a capacity which requires a license from the bureau who:
    - BPC §7054 – deposit or dispose of any human remains in any place except a cemetery.
    - BPC §7103 – has the duty of interment and omits to perform the duty within a reasonable time.
    - HSC §103775 – is responsible for supplying information and refuses or fails to furnish information in their possession or furnishes false information with intent to defraud affecting a certificate of record.

- HSC §103780 – willfully alters or knowingly possess more than one altered document, or falsifies any certificate of record.

Senate Bill 1952 Figueroa (Chapter 825, Statutes of 2002)

This bill:

- Added sections requiring the bureau conduct a comprehensive study and report to the Joint Legislative Sunset Review Committee on or before September 1, 2004 on:
    - BPC §7612 – the need to regulate third-party casket retailers.
    - BPC §9610 – the need for regulation of proprietary employees of religious corporations, churches, religious societies, and religious denominations.
- Added BPC §7746 to require a funeral establishment that is exempt from filing an annual preneed trust report to annually file a declaration of non-reporting status with the bureau.
- Added BPC §9605.1 to define a cemetery manager.
- Added BPC §9605.2 to define a crematory manager.
- Amended BPC §9607 to include cemetery manager in the definition of cemetery licensee.
- Amended BPC §9663 to require a cemetery authority or cemetery licensee provide a copy of the bureau's consumer guide to the consumer prior to drafting a contract for cemetery goods or services.
- Added BPC §9723 requiring a licensed cemetery to employ a licensed cemetery manager. The designated cemetery manager shall be reported to the bureau within 10 days and any changes in the designated manager shall be reported within 10 days.
- Added BPC §9723.1 to require an application for cemetery manager shall be made in writing and accompanied by the fee and establishes licensing qualifications.
- Added BPC §9723.2 to prohibit unlicensed activity as a cemetery manager.
- Amended BPC §9731 to require a delinquent renewal fee for late license renewal as required under BPC §9750.5.
- Amended BPC §9747 to require a delinquent renewal fee for late renewal of creamed remains disposer registration as required under BPC §9750.5.
- Added BPC §9750.5 to require a delinquent renewal fee for a license, registration, or certificate of authority that shall be 150 percent of the timely fee, but not less than the renewal fee plus twenty-five dollars.
- Added BPC §9764.1 to establish fee for crematory manager examination, license, and renewal.

- Added BPC §9764.2 to establish fee for cemetery manager examination, license, and renewal.
- Added BPC §9764.3 a fee for filing a report of a change of designated manager or requesting approval to share a designated manager.
- Amended BPC §9765 to continue the $8.50 fee for each burial, entombment, or inurnment until December 31, 2007.
- Amended BPC §9786 to continue the $8.50 fee for each cremation until December 31, 2007.
- Added BPC §9787.2 requiring a crematory to employ a licensed crematory manager. The designated crematory manager
- Added BPC §9787.3 to require an application for crematory manager shall be made in writing and accompanied by the fee and establishes licensing qualifications.
- Added BPC §9787.4 to prohibit unlicensed activity as a crematory manager.

Senate Bill 363 Figueroa (Chapter 874, Statutes of 2003)

This bill:

- Amended BPC §7607 to authorize the bureau to inspect the premises where human remains are stored.
- Amended BPC §7631 to provide for a temporary license issued by the bureau when a funeral establishment is left as a part of an estate that is valid for six months, and may be extended to allow for the assets of the estate to be distributed.
- Amended BPC §7632 to require human remains embalmed in or at the direction of a funeral establishment be embalmed by a licensed embalmer or apprentice embalmer.
- Amended BPC §7649 to make a technical correction and correct references to HSC.
- Amended BPC §7706 to add refusal to promptly surrender personal effects and any Death Certificate or Permit for Disposition as a ground for disciplinary action.
- Amended BPC §7725 to make a technical correction on the license renewal cycle.
- Amended BPC §9653 to make a non-substantive change of program to bureau.
- Amended BPC §9719 to make technical conforming changes by removing certificate of authority references.
- Amended BPC §9768 to make technical conforming changes by removing cremation references.
- Added BPC §9781.5 to state Article 5 (commencing with §8340) of the HSC shall apply to crematories.

- Amended BPC §9788 to make technical conforming changes by removing reference to certificate of authority.
- Amended HSC §8277 to add “space and location sold” to the disclosure requirements for contracts for internment plots or any service or merchandise sold by a cemetery authority, cemetery broker or salesperson.

Assembly Bill 2004 Committee on Business and Professions (Chapter 531, Statutes of 2004)

This bill:

- Amended BPC §7632 to allow a student in a program accredited by the American Board of Funeral Service Education to embalm human remains in a funeral establishment under the direction of the funeral director and under the supervision of a licensed embalmer.

Assembly Bill 2811 Runner (Chapter 307, Statutes of 2004)

This bill:

- Amended HSC §7100 to add surviving competent adult siblings to the list of individuals who have a right to control disposition of the decedent’s remains, changed one half to majority when there is more than one person with rights to control disposition, and changed kindred to kinship.
- Amended HSC §7105 to pass the right to control disposition to the person or persons in accordance with the order of succession provided by HSC §7100, if the preceding individual with the right to control disposition fails to act or cannot be located within a specified period of time and to permit equal rights to petition the court to determine who has the right to control when they cannot agree within a specified period of time.

Assembly Bill 1278 Emmerson (Chapter 430, Statutes of 2005)

This bill:

- Amended HSC §103025 to designate the second section on fetal death certificates that contains medical and health information shall clearly be labeled as confidential and kept confidential pursuant to §102430.
- Amended HSC §103526 to change the operative date in subsection (f) to July 1, 2007.
- Amended HSC §103526.5 to change the operative date in subsection (b)(2) to July 1, 2007.

Assembly Bill 886 Committee on Business and Professions (Chapter 96, Statutes of 2006)

This bill:

- Amended HSC §7105 to provide that the person(s) who have the right to control disposition of a decedent's remains under HSC §7100 shall have 7 days (10 days for spouse) to make arrangements from the date the right and duty devolves upon the person(s).

Assembly Bill 2105 Emmerson (Chapter 463, Statutes of 2006)

This bill:

- Amended HSC §7055 to allow a funeral director of a licensed out-of-state funeral establishment to transport human remains out of this state without a removal permit when the requirements of HSC §103050(b) are met.
- Amended HSC §103050 to add subsection (b) allowing the transportation of human remains from California to an adjacent state for disposition without a death certificate or permit for disposition if specified circumstances exist.
- Amended HSC §103075 to provide that, if applicable, a permit is not required to be issued pursuant to subsection (b) of section 103050.

Assembly Bill 2796 Mountjoy (Chapter 124, Statutes of 2006)

This bill:

- Amended HSC §8585 to allow the cemetery to provide the bureau address or a statement that the bureau address is available at the cemetery office on mandatory signage.
- Amended HSC §8741 to remove the requirement for endowment care fund signage in cemetery sales offices.

Senate Bill 1490 Ducheny (Chapter 401, Statutes of 2006)

This bill:

- Added BPC §9611 to require the bureau disclose the name of the cemetery owner, the name of the cemetery, the business address of the cemetery owner, and the physical address of the cemetery on the bureau's web site.
- Added BPC §9612 to require the bureau adopt regulations that establish minimum standards of maintenance for endowment care cemeteries.
- Added BPC §9613 to require the bureau conduct a survey of licensees regarding sufficiency of existing endowment care funds to cover the cost of future operation, with findings and recommendations reportable to the Legislature by January 1, 2008.

Senate Bill 1849 Committee on Business, Professions and Economic Development (Chapter 760, Statutes of 2006)

This bill:

- Repealed BPC §7612 to remove requirement for the bureau to conduct a study on the need to regulate third-party casket retailers and report to the Department of Consumer Affairs (DCA) and the Joint Committee on Boards, Commissions and Consumer Protection by September 1, 2004.
- Repealed BPC §9610 to remove requirement for the bureau to conduct a study on the need for regulation of proprietary employees of religious corporations, churches, religious societies, and religious denominations and report to the DCA and the Joint Committee on Boards, Commissions and Consumer Protection by September 1, 2004.

Assembly Bill 1689 Lieber (Chapter 629, Statutes of 2007)

This bill:

- Repealed and added Chapter 3.5 (commencing with §7150) of Part 1 of Division 7 of the HSC, the Uniform Anatomical Gift Act, to make conforming changes, clarify language, and enumerate authority to make gift.

Senate Bill 795 Yee (Chapter 307, Statutes of 2007)

This bill:

- Amended HSC §8778 to allow for investment of all special care funds, not just irrevocable agreements, under the terms of HSC §§8751 and 8751.1.
- Added HSC §8778.5 to address requirements of special care funds; cemetery must honor revocation request within 30 days of written request, has the ability to charge a ten percent revocation fee against earned income, and can charge a yearly administrative fee of four percent of total corpus against current trust income.

Senate Bill 850 Maldonado (Chapter 661, Statutes of 2007)

This bill:

- Amended HSC §100430 to make technical conforming changes by adding reference to §103040.1.
- Amended HSC §102950 to add subsection (b) exempting a termination of pregnancy from being required to be registered with the local registrar of births and deaths.
- Added Chapter 4.5 (commencing with §103040) to Chapter 7 of Part 1 of Division 102 of HSC, the Missing Angels Act, which would require the local registrar of births and deaths to issue, upon request, to the father or mother, a Certificate of Still Birth for a naturally occurring intrauterine fetal death that occurred at or beyond the 20th week of uterogestation.

Assembly Bill 1911 Galgiani (Chapter 490, Statutes of 2008)

This bill:

- Added BPC §7636 requiring any person who holds, has held, or was named on any license or registration under jurisdiction of the bureau that was revoked, suspended, placed on probation, or surrendered under a stipulated decision within the past 10 years, who is employed by, or seeks employment with, a licensed funeral establishment to inform the managing funeral director. Failure to comply would be grounds for disciplinary action. The managing funeral director shall notify the bureau within 30 days of being informed.
- Added BPC §9615 requiring any person who holds, has held, or was named on any license or registration under jurisdiction of the bureau that was revoked, suspended, placed on probation, or surrendered under a stipulated decision within the past 10 years, who is employed by, or seeks employment with, a licensed cemetery, licensed crematory, or a licensed cemetery broker to inform the cemetery manager, crematory manager, or cemetery broker. Failure to comply would be grounds for disciplinary action. The cemetery manager, crematory manager, or cemetery broker shall notify the bureau within 30 days of being informed.
- Amended HSC §8585 subsection (a) to add a person or entity that knowingly provides false information shall be subject to a civil penalty of up to $25,000; and subsection (f) to add no person shall obtain a certificate of authority under intentionally false or misleading statements and no person shall delegate authority of ownership except to another person licensed by the bureau.

Assembly Bill 1932 Smyth (Chapter 126, Statutes of 2008)

This bill:

- Added HSC §8125.5 to authorize the City of Simi Valley to survey, lay out, dedicate, own, and operate for burial purposes 5 acres or more of public lands to be used as a public cemetery.

Assembly Bill 2946 Hayashi (Chapter 504, Statutes of 2008)

This bill:

- Amended BPC §9765 to reestablish the quarterly charge for cemetery authorities, to be fixed by the bureau at no more than $8.50 for each burial, entombment, or inurnment made during the preceding quarter.
- Amended BPC §9786 to reestablish the quarterly charge for crematories, to be fixed by the bureau at no more than $8.50 for each cremation made during the preceding quarter.

Senate Bill 1135 Ducheny (Chapter 545, Statutes of 2008)

This bill:

- Amended HSC §8738 to increase the minimum amount an endowment care cemetery is required to deposit in its endowment care fund.

Senate Bill 1225 Harman (Chapter 114, Statutes of 2008)

This bill:

- Added BPC §9653.5 require a limited liability company transacting intrastate business as a cemetery authority to provide security for claims against it based upon acts, errors, or omissions of its licensed cemetery brokers, cemetery salespersons, cemetery managers, funeral directors, embalmers, crematorium licensees, and any other person licensed to provide services related to cemeteries and funerals by employing one or more of these licensed persons.
- Added BPC §9653.6 to prohibit bureau licensees providing services related to cemeteries and funerals from owning any ownership interest as a member in a limited liability company licensed as a cemetery authority; requires the bureau to suspend the limited liability company's certificate of authority if a bureau licensee is determined to have an ownership interest as a member of the limited liability company and reinstate the certificate of authority upon finding that person has been divested of their ownership interest in the limited liability company or has voluntarily surrendered their license.
- Amended HSC §7018 to include a limited liability company within the definition of a cemetery authority.
- Amended HSC §8252 to include a limited liability company to who can engage in or transact any of the businesses of a cemetery within the state.

Assembly Bill 124 Galgiani (Chapter 83, Statutes of 2009)

This bill:

- Added BPC §9723.3 to allow a court upon finding a cemetery manager of a private cemetery has ceased to perform their duties due to lapse, suspension, surrender, abandonment, or revocation of their license, to appoint a temporary licensed cemetery manager, for a term not to exceed six months.

Senate Bill 819 Yee (Chapter 308, Statutes of 2009)

This bill:

- Amended HSC §27 to make technical conforming changes combining Cemetery Program and Funeral Directors and Embalmers Program and the respective licenses under each program to the Cemetery and Funeral Bureau with all licenses listed and requires the bureau to disclose on the Internet information on licensees.

- Amended HSC §149 to make a technical conforming change of Funeral Directors and Embalmers Program to Cemetery and Funeral Bureau.
- Amended HSC §7616 to change “embalming schools and colleges” to “mortuary science programs” and delete the provision that every funeral establishment holding a funeral director’s license on December 31, 1996, shall, upon application and payment of fees for renewal of its funeral director’s license, be issued a funeral establishment license.
- Amended HSC §7629 to make a technical conforming change of funeral director to funeral establishment.
- Amended HSC §8778.5 to make a technical conforming change of board of trustees to cemetery authority.

Senate Bill 821 Committee on Business, Professions and Economic Development (Chapter 307, Statutes of 2009)

This bill:

- Amended BPC §7606 to change embalming schools to mortuary science programs.
- Amended BPC §7616 to change embalming schools and colleges to mortuary science programs.
- Amended BPC §7641 to change embalming colleges to mortuary science programs.
- Amended BPC §7643 to delete the requirement to furnish proof of completion of high school and require applicants for a embalmer license to have graduated from a mortuary science program and furnish official transcripts from that program.
- Amended BPC §7646 to require applicants to pass the sciences section of the national examination administered by the International Conference of Funeral Service Examining Boards and an examination administered by the bureau on the state’s laws and the rules and regulations.
- Amended BPC §7647 to state examinations shall be administered at times and places determined by the bureau and the International Conference of Funeral Service Examining Boards.
- Amended BPC §7662 to add having graduated from a mortuary science program approved by the bureau and accredited by the American Board of Funeral Service Education as a way an applicant can quality as an apprentice embalmer.
- Amended BPC §7665 to change embalming college to a mortuary science program.
- Amended BPC §7666 to make technical and conforming changes to change references to embalming school or college to mortuary science program and reference examinations required under BPC §7646.
- Amended BPC §7671 to change embalming school to mortuary science program.
- Amended BPC §7725.5 to make technical non-substantive changes.

- Amended BPC §7729 to reference the examination on the state's laws required under paragraph (2) of subdivision (a) of BPC §7646.

Assembly Bill 1770 Galgiani (Chapter 578, Statutes of 2010)

This bill:

- Added HSC §103628.6 to authorize Stanislaus County an increase in the fees for certified copies of marriage certificates, birth certificates, fetal death records, and death records, up to a maximum of two dollars to be allocated pursuant to section 18309.8 of the Welfare and Institutions Code (WIC).
- Added WIC §18309.8 to direct the Stanislaus County local registrar, county registrar, and county clerk to deposit fees collected pursuant to section 103628.6 of the HSC into a special fund for governmental oversight and coordination of domestic violence and family violence prevention, intervention, and prosecution efforts in Stanislaus County.

Assembly Bill 1969 Jeffries (Chapter 40, Statutes of 2010)

This bill:

- Added HSC §9063.5 to allow Elsinore Valley Cemetery District to inter, in a specified section of the cemetery, up to 536 non-residents who meet a more limited set of criteria.

Assembly Bill 2500 Hagman (Chapter 389, Statutes of 2010)

This bill:

- Amended BPC §114 to remove reference to "during a period of war" and authorize a licensee or registrant whose license expired while on active duty as a member of the California Coast Guard or the United States Armed Forces to, upon application, reinstate their license or registration without examination or penalty if certain requirements are met.
- Repealed BPC §114.5 which defined "war" as used in section 114 of BPC.

Senate Bill 1222 Wolk (Chapter 520, Statutes of 2010)

This bill:

- Amended Government Code (GC) §26840.11 to extend the repeal date from January 1, 2011, to January 1, 2012.
- Amended HSC §103628 to extend the repeal date from January 1, 2011, to January 1, 2012.
- Amended WIC §18309.5 to extend the repeal date from January 1, 2011, to January 1, 2012.

Senate Bill 1491 Committee on Business, Professions and Economic Development (Chapter 415, Statutes of 2010)

This bill:

- Amended HSC §7054.6 to add subsection (b) which allows cremated remains to be placed in one or more keepsake urns, in an amount not to exceed one cubic centimeter for each keepsake urn, provided that a permit for disposition of human remains is issued by the local registrar for each keepsake urn.
- Repealed HSC §8340 to delete the provision requiring a crematory to be on the grounds of a cemetery in order to be licensed.
- Amended HSC §8344 to require a crematory include their license number on the identification disk in addition to the unique number assigned to a decedent's cremated remains. The identification requirement does not apply to cremated remains placed in a keepsake urn pursuant to subdivision (b) of section 7054.6 if space does not permit.

Assembly Bill 905 Pan (Chapter 321, Statutes of 2011)

This bill:

- Amended HSC §7100 to specify that the designation of a person authorized to direct disposition (PADD) on a United States Department of Defense Record of Emergency Data, DD Form 93, as that form exists on December 31, 2011, or its successor form if approved by the State Registrar, shall take first priority and be used to establish an agent who has the right and duty of disposition for a decedent who died while on duty in any branch or component of the Armed Forces of the United States.

Assembly Bill 966 Yamada (Chapter 111, Statutes of 2011)

This bill:

- Added HSC §9063.7 to allow Davis Cemetery District to inter, in a specified section of the cemetery, up to 500 non-residents who meet specific criteria.

Assembly Bill 1053 Gordon (Chapter 402, Statutes of 2011)

This bill:

- Amended, Repealed, and Added HSC §100425 to remove authorization to adjust the fee pursuant to that specified method, and commencing January 1, 2014, would require the fee to be adjusted pursuant to that specified method.
- Amended HSC §100430 to delete reference to HSC §103625.
- Amended HSC §103625.5 to increase the fee for a certified copy of a fetal death or death record from three dollars to twelve dollars.

Assembly Bill 1424 Perea (Chapter 455, Statutes of 2011)

This bill:

- Amended BPC §31 to require that each application for a new license or renewal of a license to indicate on the application that the law allows the Franchise Tax Board to share taxpayer information with a board and requires the licensee to pay their state income tax obligation and that their license may be suspended if the state tax obligation is not paid.
- Added BPC §494.5 to require a state governmental licensing entity that issues professional or occupational licenses, certificates, registrations, or permits, to suspend, revoke, and refuse to issue a license if the licensee's name is included on either the State Board of Equalization or the Franchise Tax Board's list of the 500 largest tax delinquencies; also requires licensing entities to collect the social security number or federal taxpayer identification number of each individual applicant for the purpose of matching those applicants to the names on the lists of the largest tax delinquents.

Senate Bill 154 Wolk (Chapter 120, Statutes of 2011)

This bill:

- Amended HSC §103628 to remove the repeal date and extend the provisions indefinitely.

Senate Bill 647 Committee on Judiciary (Chapter 308, Statutes of 2011)

This bill:

- Amended HSC §7100 to include in the list of who has the right to control the disposition of remains of a decedent a conservator of the person or estate appointed in accordance with specified provisions when the decedent has sufficient assets.

Senate Bill 658 Negrete McLeod (Chapter 386, Statutes of 2011)

This bill:

- Amended BPC §7685 to require, as of January 1, 2013, that a licensed funeral establishment that maintains an Internet Web site also post on its Internet Web site the list of funeral goods and services that are required to be included in its general price list, as specified.

Assembly Bill 374 Hill (Chapter 364, Statutes of 2012)

This bill:

- Amended BPC §7630 to allow an applicant for assignment of a funeral establishment's license who is not able to submit the audit report due to specified circumstances to submit a signed request for approval from the bureau to secure a bond guaranteeing the payment of any shortages in the establishment's trust funds

and would subject an applicant who knowingly provides false or misleading information to an administrative citation, which may include an order of abatement and a fine not to exceed $5,000 per violation.

Assembly Bill 1225 Committee on Veterans Affairs (Chapter 774, Statutes of 2012)

This bill:

- Added HSC Chapter 6 (commencing with §8122) to require any person or entity, except a municipal corporation, as specified, that owns or controls a cemetery where veteran's commemorative property has been placed that wishes to sell, trade, or transfer veteran's commemorative property to petition the superior court in the county in which the veteran's commemorative property is located for permission to sell, trade, or transfer all or any part of the veteran's commemorative property.

Assembly Bill 1588 Atkins (Chapter 742, Statutes of 2012)

This bill:

- Added BPC §114.3 to require boards to waive the renewal fees, continuing education requirements, and other renewal requirements as determined by the board, if any are applicable, of any licensee or registrant who is called to active duty as a member of the United States Armed Forces or the California National Guard if certain requirements are met.

Assembly Bill 1777 Ma (Chapter 79, Statutes of 2012)

This bill:

- Added HSC §7117.1 to authorize that cremated remains be removed from a durable container into a scattering urn, as defined, no more than 7 days before scattering the cremated remains at sea from a boat.

Assembly Bill 1904 Block (Chapter 399, Statutes of 2012)

This bill:

- Added BPC §115.5 to require a board within the DCA to expedite the licensure process for an applicant who holds a license in the same profession or vocation in another jurisdiction and is married to, or in a legal union with, an active duty member of the Armed Forces of the United States who is assigned to a duty station in California under official active duty military orders.

Assembly Bill 2570 Hill (Chapter 561, Statutes of 2012)

This bill:

- Added BPC §143.5 to prohibit a DCA licensee from including or permitting to be included a provision in an agreement to settle a civil dispute that prohibits the other party in the dispute from contacting, filing a complaint with, or cooperating with DCA,

or that requires the other party to withdraw a complaint from DCA; a licensee in violation of these provisions would be subject to disciplinary action.

Senate Bill 323 Vargas (Chapter 419, Statutes of 2012)

This bill:

- Amended BPC §9653.6 to make technical and conforming change to change reference to Corporation Code §17375 to Corporation Code §17701.04.
- Repealed Corporation Code Title 2.5 (commencing with §17000) known as the Beverly-Killea Limited Liability Company Act and added Corporation Code Title 2.6 (commencing with §17701.01) the California Revised Uniform Limited Liability Company Act.

Senate Bill 661 Lieu (Chapter 354, Statutes of 2012)

This bill:

- Added Penal Code §594.37 to make it a crime, punishable by a fine not exceeding $1,000, imprisonment in a county jail not exceeding 6 months, or by both, for a person to engage in picketing at a funeral during a time period of one hour prior to and one hour after the funeral except upon private property.

Senate Bill 1099 Wright (Chapter 295, Statutes of 2012)

This bill:

- Amended GC §11343 to require a state agency to post on its Internet Web site each regulation that is filed with the Secretary of State and to send to the Office of Administrative Law the Internet Web site link of the regulation.
- Amended GC §11343.4 to provide that a regulation or order of repeal filed with the Secretary of State will become effective on a quarterly basis.

Senate Bill 1131 La Malfa (Chapter 65, Statutes of 2012)

This bill:

- Added HSC §9063.9 to authorize the Cottonwood Cemetery District in Shasta County, the Anderson Cemetery District in Shasta County, and the Silveyville Cemetery District in Solano County, to use their cemeteries for up to a total of 400 interments each, not to exceed 40 interments each per calendar year, to inter non-residents and non-property taxpayers, if specified conditions are met.

Assembly Bill 258 Chavez (Chapter 227, Statutes of 2013)

This bill:

- Added GC §11019.11 to require, on or after July 1, 2014, every state agency that requests on any written form or written publication, or through its Internet Web site, whether a person is a veteran, to request that information in a specified manner.

Assembly Bill 464 Daly (Chapter 78, Statutes of 2013)

This bill:

- Amended HSC §103526 to authorize a digitized image be submitted to request a certified copy of a birth, death, or marriage certificate accompanied by a notarized statement.
- Amended Probate Code §210 to provide that a certified copy of a record of death includes a certified copy or informational copy issued by the State Registrar, local registrar, or county registrar for real property transfers in the county where the property is located.

Assembly Bill 803 Gomez (Chapter 635, Statutes of 2013)

This bill:

- Added HSC §8117 to allow the use of hose bibs at cemeteries supplied with disinfected tertiary treated recycled water.
- Added HSC §8118 to require a cemetery supplied with disinfected tertiary treated recycled water that installs a hose bib in a public access area to post visible signage and labeling indicating that the water is non-potable.

Assembly Bill 1057 Medina (Chapter 693, Statutes of 2013)

This bill:

- Added BPC §114.5 to require each board, commencing January 1, 2015, to inquire in every application for licensure if the individual applying for licensure is serving in, or has previously served in, the military.

Assembly Bill 1297 Perez (Chapter 341, Statutes of 2013)

This bill:

- Amended HSC §7151.15 to authorize a procurement organization, when specified circumstances are present, to notify a coroner, prior to the donor's death, that a donor has made or may make an anatomical gift, and would require a coroner to accept that notification, whenever that notification will facilitate the coroner's ability to conduct their duties in a manner and within a period compatible with the preservation of the body or part for the purposes of the gift; also requires a coroner

to conduct a post mortem investigation in a manner and time period compatible with the preservation of the body or part for the purposes of the gift.

Senate Bill 44 Yee (Chapter 277, Statutes of 2013)

This bill:

- Added Elections Code §2198 to require each Internet Web site maintained by the state to include a hyperlink on the site's homepage to the online voter registration page of the Internet Web site of the Secretary of State.

Senate Bill 119 Calderon (Chapter 205, Statutes of 2013)

This bill:

- Amended HSC §8344.5 to authorize the incineration of one or more American flags, performed separately from the cremation of human remains and in accordance with specified federal law, during the periods within one week before or after specified holidays.
- Added HSC §8344.6 to require a crematory to record and maintain on its premises for at least 10 years prescribed information regarding the incineration of American flags.

Senate Bill 159 Fuller (Chapter 55, Statutes of 2013)

This bill:

- Amended HSC §9063.9 to authorize the Kern River Valley Cemetery District in Kern County to use their cemeteries for up to a total of 400 interments each, not to exceed 40 interments each per calendar year, to inter non-residents and non-property taxpayers, if specified conditions are met.

Senate Bill 822 Committee on Business, Professions and Economic Development (Chapter 319, Statutes of 2013)

This bill:

- Repealed BPC §102.1 to delete an obsolete provision which specified conditions upon which DCA would assume administration of the Cemetery Board and the Funeral Directors.

ATTACHMENT E

Cemetery and Funeral Bureau Regulatory Actions 2002–2014

CEMETERY & FUNERAL
BUREAU

CEMETERY AND FUNERAL BUREAU

REGULATORY ACTIONS 2002–2014

2014 Sunset Review Report

Section 1, Question 3, Bullet 3

- All regulation changes approved by the Bureau since the last Sunset Review. Include the status of each regulatory change approved by the Bureau.

Regulation Name	Year of Change	Section	Purpose/Action
Regulatory Charge	2002	2310	Change without regulatory effect amending section
Crematory Manager Examination, License, and Renewal Fee	2003	2317	New section as emergency regulation
Cemetery Manager Examination, License, and Renewal Fee	2003	2317.1	New section as emergency regulation
Report of Change of Designation and Request to Share Fee	2003	2317.2	New section as emergency regulation
Approval to Share a Cemetery Manager	2003	2326.5	New section as emergency regulation
Cemetery Manager and Crematory Manager Application Form, Abandonment, and Review Processing Time	2003	2328.1	New section as emergency regulation
Statement of Disclosure of Preneed Agreement	2004	1258.4	New section
Exempt Preneed Arrangements	2004	1261	Amendment of article heading
Definition of Preneed Agreement	2004	1277	New section
Disclosure of Preneed Funeral Agreement	2004	1277.5	New section
Regulatory Charge	2009	2310	Amended
Delegation of Certain Functions	2011	1202	Section 100 changes (nonsubstantive, technical cleanup)
Filing of Addresses	2011	1203	Section 100 changes (nonsubstantive, technical cleanup)
Management of Funeral Establishment	2011	1204	Section 100 changes (nonsubstantive, technical cleanup)
Review of Funeral Director	2011	1205	Section 100 changes

License Applications; Processing Time			(nonsubstantive, technical cleanup)
Application for Funeral Establishment License	2011	1208	Section 100 changes (nonsubstantive, technical cleanup)
Review of Funeral Establishment License Applications; Processing Time	2011	1208.1	Section 100 changes (nonsubstantive, technical cleanup)
Funeral Establishment License, Possession of	2011	1210	Section 100 changes (nonsubstantive, technical cleanup)
Name of Funeral Establishment	2011	1211	Section 100 changes (nonsubstantive, technical cleanup)
Change in Corporate Officers, Designated Managing Funeral Director, or Ownership	2011	1213	Section 100 changes (nonsubstantive, technical cleanup)
Authorization for Disposition with and Without Embalming	2011	1214	Section 100 changes (nonsubstantive, technical cleanup)
Care and Preparation for Burial	2011	1221	Section 100 changes (nonsubstantive, technical cleanup)
Embalming, Preparation and Storage Rooms	2011	1223	Section 100 changes (nonsubstantive, technical cleanup)
Shared Preparation and Storage Rooms	2011	1223.1	Section 100 changes (nonsubstantive, technical cleanup)
Review of Apprentice Embalmer Registration Applications; Processing Time	2011	1225	Section 100 changes (nonsubstantive, technical cleanup)
Embalming by an Apprentice	2011	1229	Section 100 changes (nonsubstantive, technical cleanup)
Training Apprentices	2011	1230	Section 100 changes (nonsubstantive, technical cleanup)
Review of Embalmer's License Application; Processing Time	2011	1234	Section 100 changes (nonsubstantive, technical cleanup)
Issuance of Citations; Content	2011	1240	Section 100 changes (nonsubstantive, technical cleanup)
Classes of Violations; Assessment of Fines	2011	1241	Section 100 changes (nonsubstantive, technical cleanup)
Assessment of Fine; Failure to	2011	1243	Section 100 changes

Pay			(nonsubstantive, technical cleanup)
Appeal of Citation	2011	1244	Section 100 changes (nonsubstantive, technical cleanup)
Informal Office Conference	2011	1245	Section 100 changes (nonsubstantive, technical cleanup)
Citations; Unlicensed Activity	2011	1246	Section 100 changes (nonsubstantive, technical cleanup)
Criteria for Rehabilitation	2011	1253	Section 100 changes (nonsubstantive, technical cleanup)
Rehabilitation Criteria for Suspensions or Revocations	2011	1253.5	Section 100 changes (nonsubstantive, technical cleanup)
Disciplinary Guidelines	2011	1253.6	Section 100 changes (nonsubstantive, technical cleanup)
Abandonment of Applications	2011	1254	Section 100 changes (nonsubstantive, technical cleanup)
Failure to Comply with Section 1255	2011	1256	Section 100 changes (nonsubstantive, technical cleanup)
Cemetery and Funeral Bureau Notification	2011	1258.3	Section 100 changes (nonsubstantive, technical cleanup)
Keeping of Preneed Books, Accounts, Contracts, and Records	2011	1267	Section 100 changes (nonsubstantive, technical cleanup)
Commingling of Funds	2011	1268	Section 100 changes (nonsubstantive, technical cleanup)
Reporting of Preneed Funeral Trust Funds	2011	1269	Section 100 changes (nonsubstantive, technical cleanup)
Reporting of Trustees	2011	1271	Section 100 changes (nonsubstantive, technical cleanup)
Location of Office	2011	2300	Section 100 changes (nonsubstantive, technical cleanup)
Definitions	2011	2302	Section 100 changes (nonsubstantive, technical cleanup)
Delegation of Certain Functions	2011	2303	Section 100 changes

			(nonsubstantive, technical cleanup)
Filing of Addresses	2011	2304	Section 100 changes (nonsubstantive, technical cleanup)
Filing Fee	2011	2311	Section 100 changes (nonsubstantive, technical cleanup)
Cemetery Broker Multiple Corporate Officer or Partner License Renewal Fee	2011	2315	Section 100 changes (nonsubstantive, technical cleanup)
Cemetery Salesperson License Renewal Fee	2011	2320	Section 100 changes (nonsubstantive, technical cleanup)
Change of Name or Address Fee	2011	2321	Section 100 changes (nonsubstantive, technical cleanup)
Cemetery Salesperson Transfer Fee	2011	2322	Section 100 changes (nonsubstantive, technical cleanup)
Reinstatement Fee	2011	2324	Section 100 changes (nonsubstantive, technical cleanup)
Applications for Cemetery and Crematory Certificates of Authority	2011	2326	Section 100 changes (nonsubstantive, technical cleanup)
Managers	2011	2326.1	Section 100 changes (nonsubstantive, technical cleanup)
Cemetery Salesperson Application	2011	2327	Section 100 changes (nonsubstantive, technical cleanup)
Abandonment of Application for a Cemetery License	2011	2328	Section 100 changes (nonsubstantive, technical cleanup)
Cemetery Manager and Crematory Manager Application Form, Abandonment, and Review Processing Time	2011	2328.1	Section 100 changes (nonsubstantive, technical cleanup)
Abandonment of Application for a Certificate of Authority	2011	2329	Section 100 changes (nonsubstantive, technical cleanup)
Substantial Relationship Criteria	2011	2330	Section 100 changes (nonsubstantive, technical cleanup)
Criteria for Rehabilitation	2011	2331	Section 100 changes (nonsubstantive, technical cleanup)

Interments in Nonlicensed Cemeteries	2011	2332	Section 100 changes (nonsubstantive, technical cleanup)
Nonendowment Care Interment Property in an Endowment Care Cemetery	2011	2336	Section 100 changes (nonsubstantive, technical cleanup)
Nonendowment Care Cemeteries	2011	2337	Section 100 changes (nonsubstantive, technical cleanup)
Cemetery Broker	2011	2338	Section 100 changes (nonsubstantive, technical cleanup)
Form and Content of Crematory Contracts	2011	2339	Section 100 changes (nonsubstantive, technical cleanup)
Maintenance of Records	2011	2340	Section 100 changes (nonsubstantive, technical cleanup)
Crematory Report	2011	2351	Section 100 changes (nonsubstantive, technical cleanup)
Special Trusts	2011	2370	Section 100 changes (nonsubstantive, technical cleanup)
Disciplinary Guidelines	2011	2380	Section 100 changes (nonsubstantive, technical cleanup)
False or Misleading Representations	2011	2381	Section 100 changes (nonsubstantive, technical cleanup)
Issuance of Citations and Fines	2011	2382	Section 100 changes (nonsubstantive, technical cleanup)
Fines	2011	2383	Section 100 changes (nonsubstantive, technical cleanup)
Citation Factors	2011	2384	Section 100 changes (nonsubstantive, technical cleanup)
Failure to Comply with Order	2011	2385	Section 100 changes (nonsubstantive, technical cleanup)
Contest of Citations	2011	2386	Section 100 changes (nonsubstantive, technical cleanup)
Unlicensed Practice	2011	2387	Section 100 changes (nonsubstantive, technical cleanup)

Failure to File Annual Report	2011	2388	Section 100 changes (nonsubstantive, technical cleanup)
Cemetery Manager and Crematory Manager Application Form, Abandonment, and Review Processing Time	2012	2328.1	Change without regulatory effect amending subsection (a)
Cemetery Maintenance Standards	2012	2333	New section as required by SB 1490 (Ducheny, Chapter 401, Statutes of 2006)
Issuance of Citations; Content	2014	1240	Defined citable offense
Assessment of Fines	2014	1241	Repeal of violation classes; increased maximum fine to $5,000 per statutory authority
Order of Abatement; Extension of Time	2014	1242	Technical changes
Citations; Unlicensed Activity	2014	1246	Increased maximum fine to $5,000 per statutory authority
Purpose and Scope	2014	1280	Repealed – obsolete
Definitions	2014	1281	Repealed – obsolete
Continuing Education Committee	2014	1282	Repealed – obsolete
Minimum Continuing Education Requirements	2014	1283	Repealed – obsolete
Requirements for Recognized Providers	2014	1284	Repealed – obsolete
Course Approval for Recognized Providers	2014	1285	Repealed – obsolete
Audit of Providers and Courses	2014	1286	Repealed – obsolete
Courses from Nonrecognized Providers	2014	1287	Repealed – obsolete
Standards for Continuing Education Courses	2014	1288	Repealed – obsolete
Denial, Suspension, or Revocation of Registration	2014	1289	Repealed – obsolete
Audit and Sanctions for Noncompliance	2014	1290	Repealed – obsolete
Processing Periods	2014	1291	Repealed – obsolete

ATTACHMENT F

November 2004 Report to the Joint Committee on Boards, Commissions, and Consumer Protection on the Need to Regulate Third-Party Casket Retailers and Proprietary Employees of Religious Corporations, Churches, Religious Societies, and Religious Denominations

CEMETERY & FUNERAL
BUREAU

CEMETERY AND FUNERAL BUREAU

2004 Report to the Joint Committee on Boards, Commissions, and Consumer Protection

INTRODUCTION

The Cemetery and Funeral Bureau (Bureau) has regulatory oversight of private cemeteries, crematories, crematory managers, cemetery managers, cemetery brokers, cemetery salespersons, cremated remains disposers, funeral establishments, funeral directors, and embalmers licensed by the State of California. The Bureau has statutory authority to enforce the Licensing and Practice Acts in the applicable Business and Professions Code, California Code of Regulations, and the Health and Safety Code related to the funeral, cemetery and crematory industries. In doing so, the Bureau licenses, regulates, inspects, and investigates complaints against licensees and examines cemetery endowment care and special care trust funds and funeral preneed trust funds.

Senate Bill 1952, Chapter 825, Statutes of 2002, directed the Cemetery and Funeral Bureau to conduct a comprehensive study of two issues:

1. The need to regulate third-party casket retailers (Business and Professions Code [BPC § 7612]).

2. The need for regulation of proprietary employees of religious corporations, churches, religious societies, and religious denominations (BPC § 9610).

Question 1 – THE NEED TO REGULATE THIRD-PARTY CASKET RETAILERS

In 1994, when the Federal Trade Commission (FTC) revised its Funeral Rule, to prohibit charging casket-handling fees, there were only 150 to 200 third-party casket retailers in the entire United States. An officer of the National Casket Retailer's Association estimates that currently there are less than 300 third-party casket retailers in the United States.

While there is no central registry for casket retailers, an internet search conducted in October of 2004 reveals at least 31 retailers of "alternatives to expensive caskets" in California – 9 in Northern California and 22 in Southern California. Choices range from a simple cardboard casket "cremation case" at $9.50, to a corrugated fiberboard cremation casket with "wood look" for $385. At least three companies advertise either plans to build your own casket or plain pine boxes. The Funeral Consumers Alliance and the National Casket Retailers Association together cite at least 31 discount retailers located in various metropolitan areas in California.

PRENEED CONTRACTS

Consumers usually enter into a preneed contract for services that are paid for in installments and may not be used for years. California law provides that when a funeral establishment enters into a preneed agreement in which the consumer is required to pay money, the contract must require that all money paid directly or indirectly under the agreement must be held in trust until the terms of the contract are fulfilled (BPC § 7735). Casket retailers must use an itemized statement of all costs associated with the sale. They are not required to hold in trust any of the money paid for merchandise purchased in advance of need. A casket retail store must provide the buyer with a statement that monies received by the retailer are not subject to state law governing money held in trust and that the seller is not bound by state laws or regulations that govern funeral homes and cemeteries (BPC § 17503.7).

In the absence of any requirement for casket retailers to place preneed payments into a trust account, a retailer could easily use the consumer's money for other purposes. The retailer may have the intent to provide the casket when it is needed, however, they may not be in a financial position to fulfill the contract. The Bureau has found that funeral establishments who fail to follow the trusting laws often fail to provide services that have been contracted for. This usually results in a failure to provide services and a financial loss to the consumer. Very few sales transactions result in a consumer making full payment for goods and services prior to receiving those goods and services at some undetermined date from the funeral home.

COMPLAINTS

From January 1, 2002 to June 30, 2004, the Bureau received 29 consumer complaints about casket retailers. The chart below gives a breakdown by year for the last three calendar years.

Calendar Year	2002	2003	2004	Total
Consumer Complaints	11	16	*2	29

* For 2004, the number is for January through June.

The complaints generally concern the consumer who has a contract for goods and the failure of the casket retailer to deliver those goods. In some cases, the casket retailer is still in business, but fails to deliver the goods to the consumer. In other cases, the casket retailer has gone out of business and the owner has failed to deliver the goods or refund monies collected from the consumer.

While noting the complaints, the Bureau has generally been unable to fully address the consumer complaint issues with the casket retailers since they are not subject to the Bureau's regulatory authority. Therefore, the complaints have been referred to the District Attorney's office and then closed as non-jurisdictional or unsubstantiated.

In contacting the Better Business Bureaus of Sacramento, Riverside, San Diego, Westminster, Rialto, Altadena and National City, they have all reported that they have not received any complaints.

In a conversation with a representative of the California Public Interest Research Group (CALPIRG) and the American Association of Retired People (AARP), they are concerned with the selling of caskets on a preneed basis. However, based on our research, most retailers do not offer preneed services.

RECOMMENDATIONS

The potential for harm does exist in that consumer monies paid for advance purchases are not protected. However, based on available information (complaints, District Attorneys), it does not appear that regulation of casket retailers is warranted. It is recommended that the Bureau continue to monitor casket retailer complaints and complaints received by local District Attorney's offices. If and when trends are detected, the Bureau may be in a position to recommend regulation.

Question 2 – THE NEED FOR REGULATION OF PROPRIETARY EMPLOYEES OF RELIGIOUS CORPORATIONS, CHURCHES, RELIGIOUS SOCIETIES, AND RELIGIOUS DENOMINATIONS

In California, religious cemeteries are under the jurisdiction and oversight of the religious body that owns them. Similar to public and private cemeteries (HSC § 8300), the religious body may make and enforce rules and regulations for the use, control, management, restriction and protection of the cemetery. General provisions relating to the requirements for burials apply to religious cemeteries (HSC § 8113), but enforcement of those provisions lies within the authority of local city and county law enforcement agencies.

The law prohibits discrimination against any person based upon race or gender regarding the use of any property within a cemetery. However, the Legislature has recognized that there are strong cultural and social reasons for people to seek to continue association with certain groups even in death. It has been acknowledged that religious groups have the right to establish and operate cemeteries for their members to further their continued desire to associate after interment (HSC § 8301.5). In a meeting with the Archdiocese of Los Angeles, and a Greek Orthodox Memorial park manager, it does appear that consumers have an avenue of reporting and resolving complaints.

COMPLAINTS

The Bureau has received three complaints since 1999 on religious cemeteries. All three were referred to the appropriate religious body for resolution.

The Better Business Bureaus of Sacramento, Riverside, San Diego, Westminster, Rialto, Altadena and National City have all reported that they have not received any complaints.

RECOMMENDATIONS

Potential for harm always exists, however, there are no complaints. If complaints are received, there is a consumer process they can use. The Bureau will continue to monitor complaint histories.

ATTACHMENT G

2007 Report to the Legislature Regarding Endowment Care Fund Survey Required by Senate Bill 1490 (Chapter 401, Statutes of 2006)

CEMETERY & FUNERAL
BUREAU

CEMETERY AND FUNERAL BUREAU

Endowment Care Fund Survey

INTRODUCTION

The Cemetery and Funeral Bureau (Bureau) has regulatory oversight of private cemeteries, crematories, crematory managers, cemetery managers, cemetery brokers, cemetery salespersons, cremated remains disposers, funeral establishments, funeral directors, and embalmers licensed by the State of California. The Bureau has statutory authority to enforce the Licensing and Practice Acts in the applicable Business and Professions Code, California Code of Regulations, and the Health and Safety Code related to the funeral, cemetery and crematory industries. In doing so, the Bureau licenses, regulates, inspects, and investigates complaints against licensees and examines cemetery endowment care and special care trust funds and funeral preneed trust funds.

Cemeteries are required, under Health and Safety Code (HSC), Section 8738, to collect contributions from the sale of graves, crypts, and niches. The contributions collected are deposited into endowment care trust funds. The income earned from the contributions is to be used for the perpetual care and maintenance of the cemeteries.

Senate Bill 1490 (SB 1490) was signed into law on September 22, 2006 by Governor Arnold Schwarzenegger. The intent of the bill is to ensure that licensed cemeteries are properly maintained. Among other things, the bill required the Bureau to obtain information from each of its licensees to determine if endowment care fund levels of the licensees' cemeteries are sufficient to cover the cost of future operation. The bill required the Bureau to report its findings and recommendations to the Legislature by January 1, 2008. This has been mandated under Section 9613 (a) of the Business and Professions Code (BPC).

SURVEY METHODOLOGY

In order to determine whether endowment care funds are sufficient to cover the cost of their future operation, the Bureau requested all cemeteries licensed as of December 31, 2006 to provide the necessary information on its survey questionnaire. The Bureau requested cemeteries to provide the following: total maintenance expenses for the last three years; an indication of how the maintenance expenses were funded (i.e., from endowment income, cemetery operating funds, or other sources); and a five-year forecast for maintenance expenses and endowment care fund income. The Bureau also asked licensees for information on the availability of grave spaces, niches and crypts for future burials, and an indication of any foreseeable events that could affect future operation.

In addition to the survey questionnaire, the Bureau's field representatives interviewed cemetery managers to determine cemetery size, type of terrain, and the adequacy of the endowment care fund. The field representatives also determined whether cemetery grounds were properly maintained. The Bureau incorporated the findings of the field

representatives with the survey results to compare the financial position of each licensee with the level and adequacy of maintenance of the cemeteries.

SURVEY RESULTS

Of the 198 licensed cemeteries, only 69 or 35% responded to the Bureau's survey. See Attachment A for a listing of the cemeteries that responded to the survey. The information provided by the responding cemeteries was not always complete. The Bureau therefore used information from the 2006 annual reports to supplement the survey results and obtain some idea of the status of the non-responding cemeteries. In addition, the Bureau performed follow up telephone interviews with the cemeteries to obtain additional information when this was required. As a result, we were able to draw conclusions on 166 of the endowment care funds of the 198 licensed cemeteries. See Attachment B for a listing of the 166 cemeteries whose information the Bureau was able to use for this survey.

The survey disclosed the following:

1. **Endowment Care Funds Are Not Earning Sufficient Income**

   The total of the endowment care fund balances reported to date for 2006, including the 166 reviewed by the Bureau, was $821,866,179. The 166 endowment care funds reviewed by the Bureau generated $28,075,336 in net income, a return of approximately 3.23 percent. At the same time, maintenance costs reported by the cemeteries totaled $92,601,042. Thus, there was a shortfall of $64,525,706 between net endowment care fund income and the cost of maintaining the cemeteries.

   The average costs of maintaining small, medium, and large cemeteries based on their acreage were as follows:

Category	Acreage	Average Maintenance Cost
Small	0 to 10 acres	$ 79,576
Medium	11 to 100 acres	$ 354,177
Large	Over 100 acres	$ 2,293,168

The survey and the review performed by the Bureau disclosed that only 13 of the cemeteries reviewed had sufficient endowment care fund income to cover their maintenance expenses. In addition, there were four non-endowed cemeteries, i.e., cemeteries that did not have endowment care funds.

The cemeteries financed this shortfall from other sources. These other sources consisted mainly of funding from cemetery and crematory operations, income from special care funds, donations, rental of grounds, etc. Many cemeteries also relied on voluntary work to maintain their grounds, maintain their records and provide accounting services.

The shortfall indicates that the endowment care funds are grossly underfunded. The reasons for the underfunding include the following:

- *Misinterpretation Of The Requirements For The Deposit Of Endowment Care Contributions.*
  Many licensees and endowment care fund trustees do not seem to realize that they can charge more than the minimum endowment care contribution rates established under HSC § 8738. Some appeared to feel that the minimum rates required by HSC § 8738 were in fact the only rates that they could charge.

  HSC §8738 was enacted in 1939. The minimum rates it requires are $2.25 per square foot for graves, $35.00 for niches, and $110.00 for crypts. A rate of $2.25 per square foot amounts to approximately $68.00 for the average adult-sized grave. This is less than the cost of a tank of gasoline for many vehicles, and is being relied on to earn income for the long term care and maintenance of the cemeteries.

  In addition to the misunderstanding about the minimum rates set by HSC § 8738, cemeteries are not mandated by law to determine what size their endowment care funds should be in order to earn sufficient income to provide adequate care and maintenance. Currently, HSC § 8728 merely gives cemeteries the option to do this. This section states that a "…*cemetery authority <u>may</u>… adopt plans for the general care, maintenance, and embellishment of their cemeteries, and charge and collect from all subsequent purchasers of plots such reasonable sum as, in the judgment of the cemetery authority, aggregate a fund, the reasonable income from which will provide care, maintenance and embellishment."*

  There were 57 cemeteries that reported using the minimum endowment care rates. This represented 28.8 percent of all the licensed cemeteries in California as of December 31, 2006. These cemeteries are listed on Attachment C.

- *Nondeposit Of Endowment Care Contributions.*
  Some cemeteries may not be depositing all endowment care fund contributions collected in their endowment care funds. HSC § 8277, (c), (5), states that every contract of a cemetery authority shall include and disclose *"Amounts to be deposited in any endowment care or special care fund*". Out of a sample of 14 cemeteries, we noted five instances where cemeteries appeared to charge higher endowment care rates on the sale of grave spaces, niches, and crypts than what they reported to the Bureau.

Some of these cemeteries only reported the minimum amounts required by HSC § 8738. The five cemeteries are listed on Attachment D.

These cemeteries, in effect, may have diverted amounts that should have been deposited to their endowment care funds.

This may be due to the way that HSC § 8738 is worded. This section states that *"An endowment care cemetery is one which has deposited in its endowment care fund the minimum amounts heretofore required by law and shall hereafter have deposited in its endowment care fund…not less than the following amounts for plots sold or disposed of …*" The minimum amounts listed are, as indicated above, $2.25 per square foot for graves, $35.00 for niches, and $110.00 for crypts.

When viewed at by itself without reference to HSC §8277 (c), (5), this could give the impression that cemeteries merely have to deposit the minimum amounts to their endowment care funds in order to comply with cemetery law.

- *Lack Of Sound Investment Strategies*
  Some trustees of endowment care funds may be over-conservative with the investment of endowment care funds, thus limiting income. We noted 80 cemeteries which had over fifty percent of their corpora invested in cash, CDs, or bonds. The return on investments of these endowment care funds ranged mainly between two and five percent. As a result, these cemeteries have not been earning sufficient income to meet cemetery maintenance expenses.

  Other endowment care funds were badly affected by the stock market downturn in 2000 and 2001. Many sustained substantial realized losses on the sale of investments as a result.

Another factor affecting endowment care fund levels of some cemeteries is the lack of remaining land or mausoleum space for graves, niches and crypts.

2. **<u>High Risk Cemeteries.</u>**

Of the 166 cemeteries reviewed, 14, or 8.4%, appeared to be high risk or struggling financially. This assessment was based on such factors as their ability to maintain their grounds adequately, financial problems detected during desk reviews of annual reports, audits, and the survey results. In addition, the Bureau performed projections and estimates with available data to determine the viability of some of the cemeteries.

As of December 31, 2006, six of the fourteen cemeteries had a combined deficit of $570,832 between their endowment care income and their maintenance expenses. The Bureau estimates that this deficit will be about $566,006 by 2011. See Attachment E for details on these cemeteries.

CEMETERY AND FUNERAL BUREAU

Endowment Care Fund Survey

RECOMMENDATIONS

1. Increase the minimum endowment care contribution rates. As indicated above, these were established under HSC § 8738 in 1939. The revised contribution rates should be based on more research by the Bureau and/or other parties.

2. Revise the language in HSC § 8738 so it clearly indicates that licensees must deposit all amounts collected as endowment care fund contributions in the endowment care funds.

3. Strengthen the language in HSC § 8728 to make it mandatory that licensees annually review determine what the sizes of their endowment care funds should be to generate sufficient income to provide sufficient care and maintenance, and to charge and collect the necessary contributions to achieve this.

4. Continue Bureau monitoring of poor-performing cemeteries to ensure proper maintenance of their grounds.

5. Work with local governments that are interested in taking over financially strapped cemeteries.

6. Encourage financially strapped cemeteries to come up with alternative sources of revenues (e.g., tour fees for historical cemeteries, donations, etc.) and to solicit voluntary work from organizations such as the boy scouts and pioneer groups to maintain their grounds. This is especially relevant for those cemeteries that have exhausted available space for graves and have few other sources of revenue.

7. Provide financially-strapped cemeteries with technical assistance/advice for strategies to improve their situation. This could include assistance with the best investment mix to ensure low risk and higher returns.

8. Educate licensees about the investment options available to them. This could take the form of forums by the Bureau or industry or other organizations.

9. Create an “Abandoned Cemetery Fund”. This could be done in various was and would need more discussion. However, one option would be to add a fee to the burial permits.

ATTACHMENT H

Cemetery and Funeral Bureau Quarterly and Annual Performance Measures

CEMETERY & FUNERAL
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CEMETERY & FUNERAL
BUREAU

Performance Measures

Q2 Report
(October – December 2013)

Department of Consumer Affairs

Cemetery and Funeral Bureau

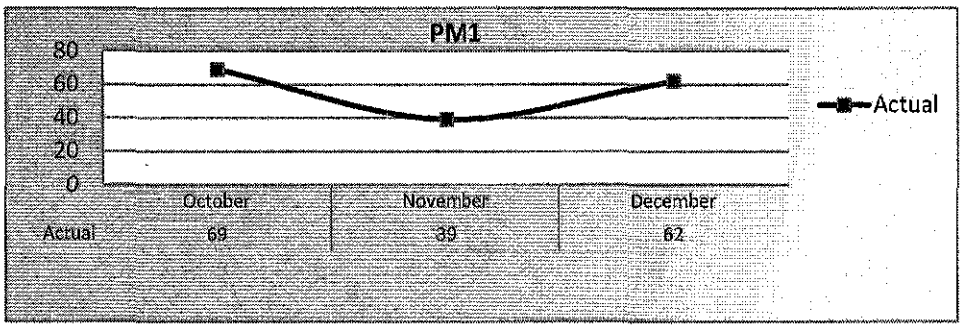
Performance Measures

Q2 Report *(October - December 2013)*

To ensure stakeholders can review the Bureau's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures will be posted publicly on a quarterly basis.

PM1 | Volume

Number of complaints and convictions received.

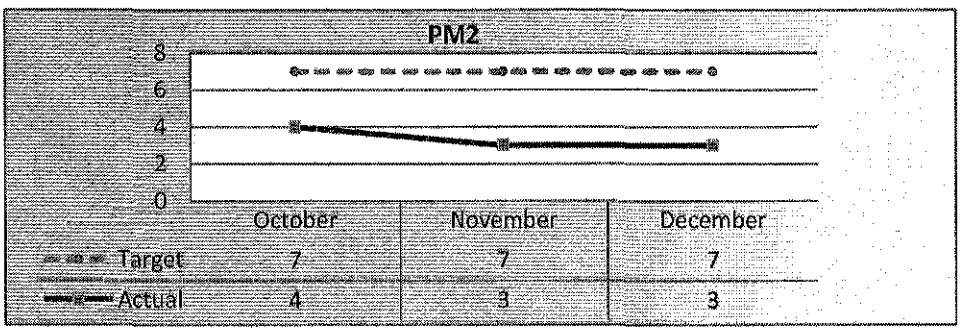


Total Received: 170 Monthly Average: 57

Complaints: 81 | **Convictions**: 89

PM2 | Intake

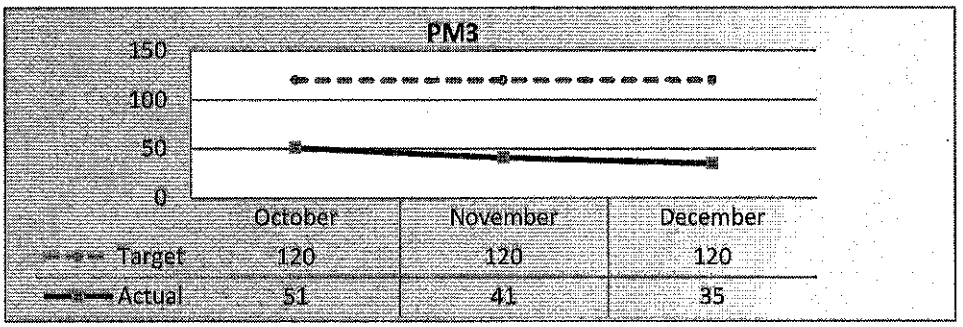
Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.



Target Average: 7 Days | **Actual Average:** 3 Days

PM3 | Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

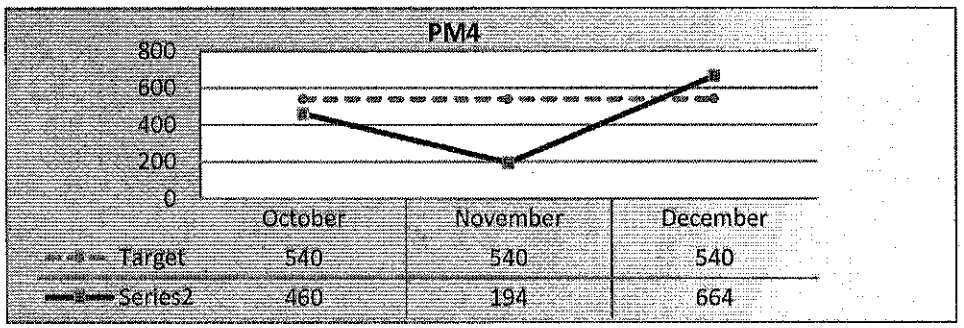


	October	November	December
Target	120	120	120
Actual	51	41	35

Target Average: 120 Days | **Actual Average:** 46 Days

PM4 | Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Bureau and prosecution by the AG).

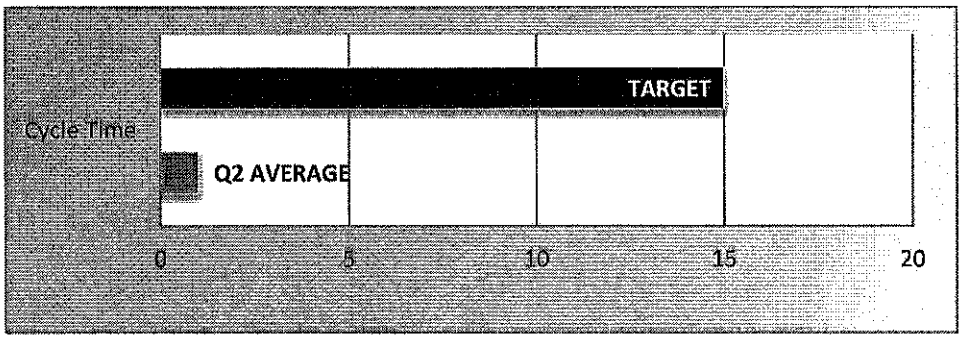


	October	November	December
Target	540	540	540
Series2	460	194	664

Target Average: 540 Days | **Actual Average:** 453 Days

PM7 |Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.



Target Average: 15 Days | **Actual Average:** 1 Day

PM8 |Probation Violation Response

Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action.

The Bureau did not report any new probation violations this quarter.

Target Average: 15 Days | **Actual Average:** N/A

CFB

CEMETERY & FUNERAL
BUREAU

Performance Measures

Q1 Report
(July – September 2013)

Department of Consumer Affairs

Cemetery and Funeral Bureau

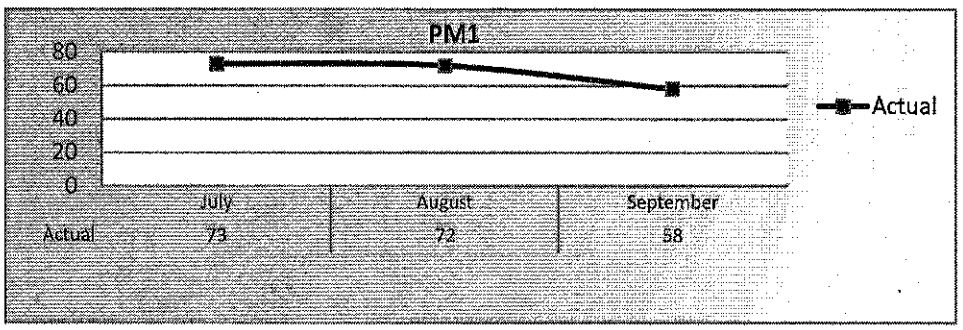
Performance Measures

Q1 Report *(July - September 2013)*

To ensure stakeholders can review the Bureau's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures will be posted publicly on a quarterly basis.

PM1 | Volume

Number of complaints and convictions received.

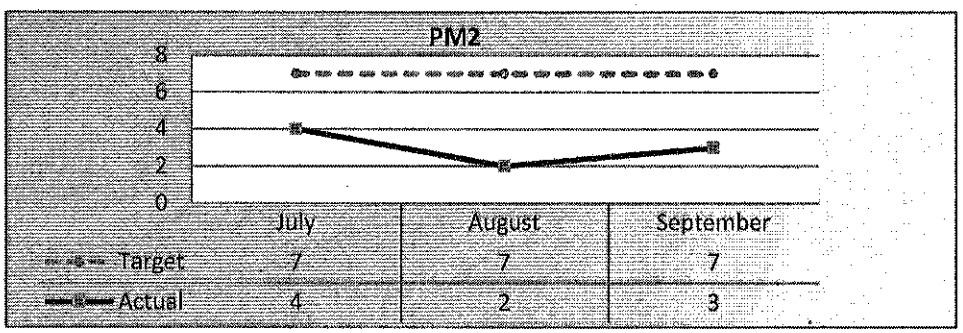


Total Received: 203 Monthly Average: 68

Complaints: 179 | **Convictions**: 24

PM2 | Intake

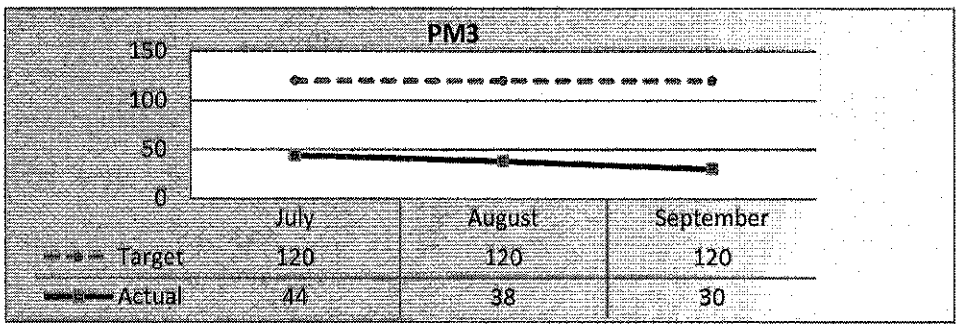
Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.



Target Average: 7 Days | **Actual Average:** 3 Days

PM3 | Intake & Investigation

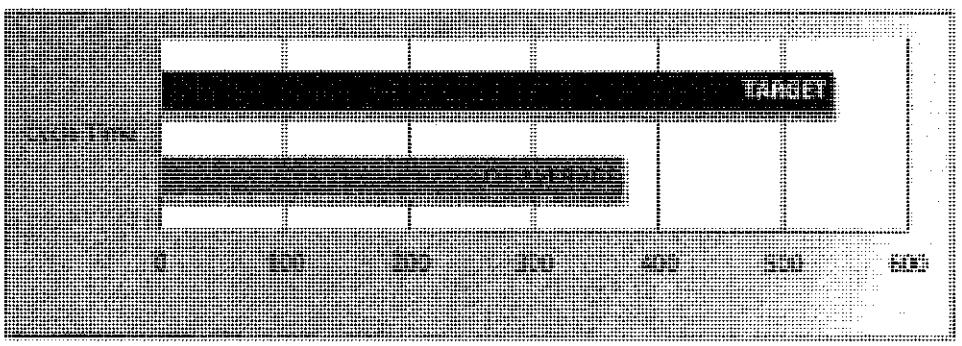
Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.



Target Average: 120 Days | **Actual Average:** 39 Days

PM4 | Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Bureau and prosecution by the AG).



Target Average: 540 Days | **Actual Average:** 372 Days

PM7 | Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

The Bureau did not contact any new probationers this quarter.

Target Average: 15 Days | **Actual Average:** N/A

PM8 | Probation Violation Response

Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action.

The Bureau did not report any new probation violations this quarter.

Target Average: 15 Days | **Actual Average:** N/A

CFB

CEMETERY & FUNERAL
BUREAU

Performance Measures

Annual Report
(2012 – 2013 Fiscal Year)

Department of Consumer Affairs

Cemetery & Funeral Bureau

Performance Measures

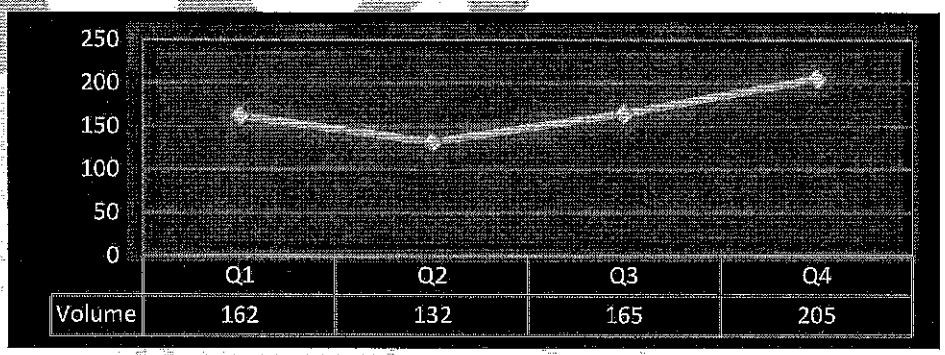
Annual Report *(2012 – 2013 Fiscal Year)*

To ensure stakeholders can review the Bureau's progress in meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures are posted publicly on a quarterly basis.

Volume

Number of complaints and convictions received.

The Bureau had an annual total of 664 this fiscal year.

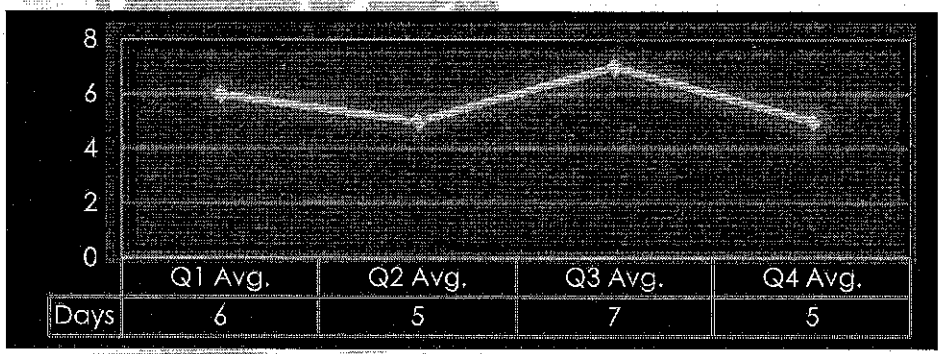


	Q1	Q2	Q3	Q4
Volume	162	132	165	205

Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

The Bureau has set a target of 7 days for this measure.

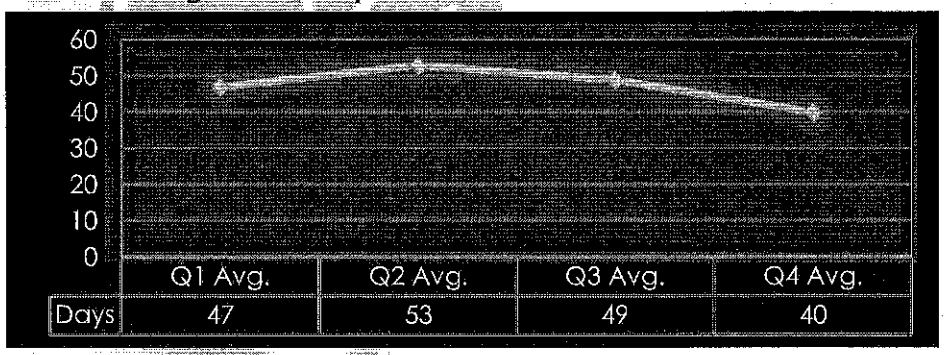


	Q1 Avg.	Q2 Avg.	Q3 Avg.	Q4 Avg.
Days	6	5	7	5

Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

The Bureau has set a target of 120 days for this measure.

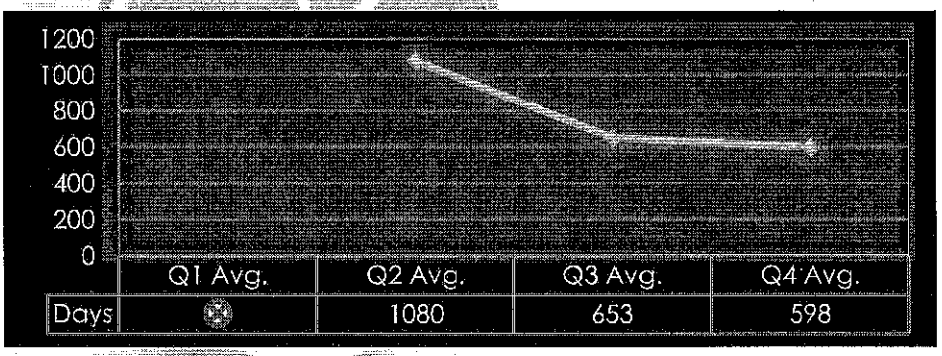


	Q1 Avg.	Q2 Avg.	Q3 Avg.	Q4 Avg.
Days	47	53	49	40

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Bureau, and prosecution by the AG)

The Bureau has set a target of 540 days for this measure.

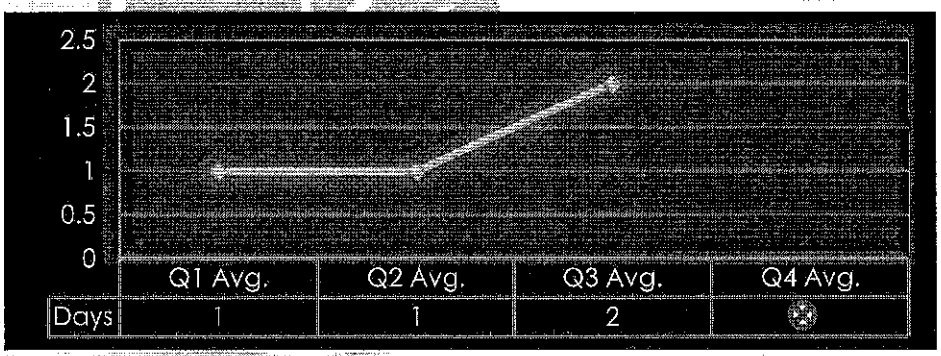


	Q1 Avg.	Q2 Avg.	Q3 Avg.	Q4 Avg.
Days		1080	653	598

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

The Board has set a target of 10 days for this measure.



	Q1 Avg.	Q2 Avg.	Q3 Avg.	Q4 Avg.
Days	1	1	2	

Department of Consumer Affairs

Cemetery & Funeral Bureau

Performance Measures

Q4 Report *(April - June 2013)*

To ensure stakeholders can review the Bureau's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures will be posted publicly on a quarterly basis.

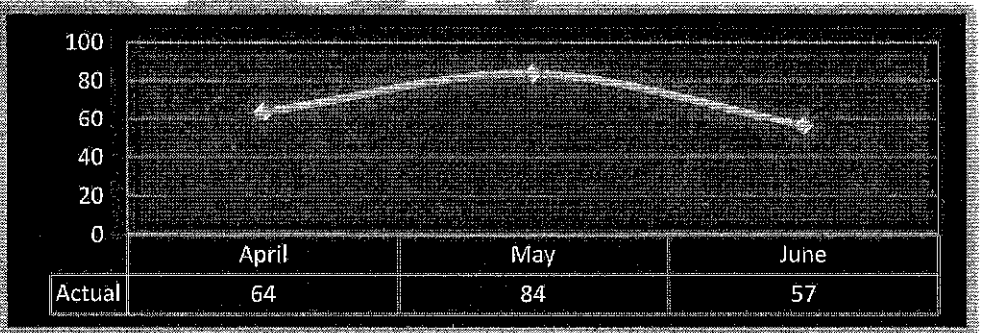
Volume

Number of complaints and convictions received.

Q4 Total: 205

Complaints: 172 Convictions: 33

Q4 Monthly Average: 68



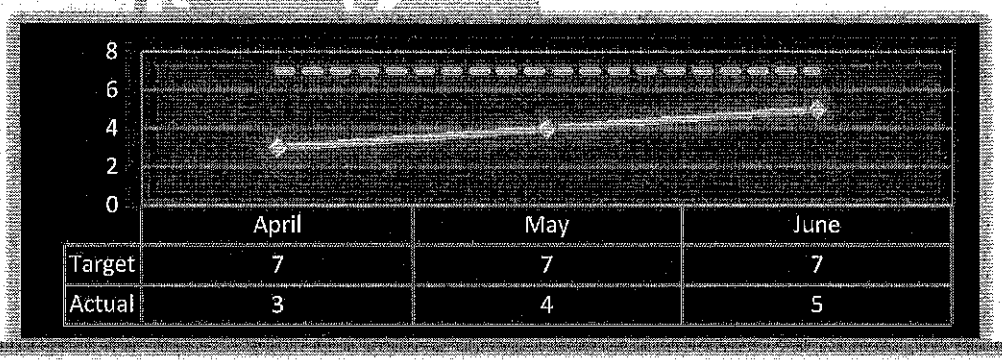
	April	May	June
Actual	64	84	57

Complaint Intake

Average cycle time from the date of complaint receipt, to the date the complaint was assigned to an investigator.

Target: 7 Days

Q4 Average: 5 Days



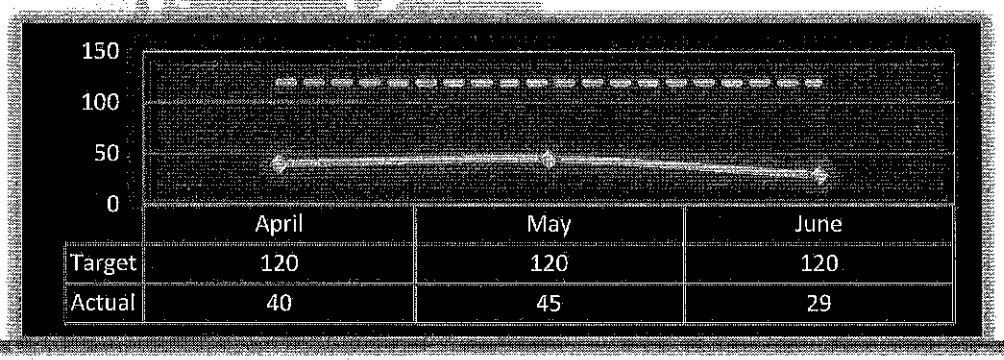
	April	May	June
Target	7	7	7
Actual	3	4	5

Complaint Intake & Investigation

Average cycle time from receipt to closure of the investigation process, does not include cases sent to Attorney General or other formal discipline.

Target: 120 Days

Q4 Average: 40 Days



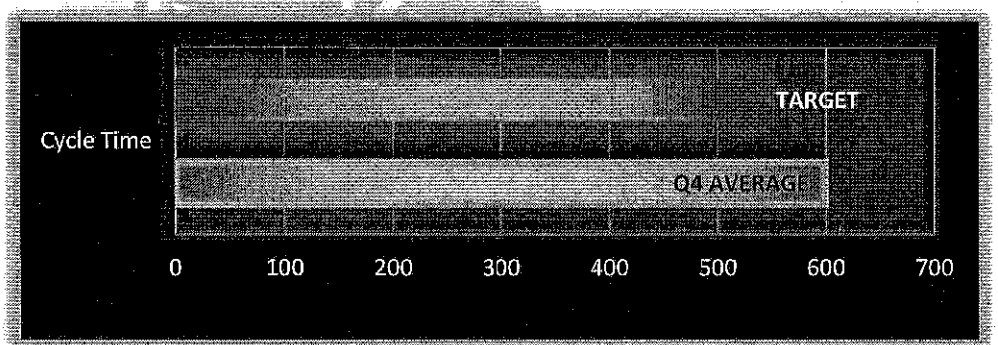
	April	May	June
Target	120	120	120
Actual	40	45	29

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. ***(Includes intake and investigation by the Bureau, and prosecution by the AG)***

Target: 540 Days

Q4 Average: 598 Days



Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 15 Days

Q4 Average: N/A

The Bureau did not contact any new probationers this quarter.

Probation Violation Response

Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action.

Target: 15 Days

Q4 Average: N/A

The Bureau did not handle any probation violations this quarter.

Department of Consumer Affairs

Cemetery & Funeral Bureau

Performance Measures

Q3 Report *(January - March 2013)*

To ensure stakeholders can review the Bureau's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures will be posted publicly on a quarterly basis.

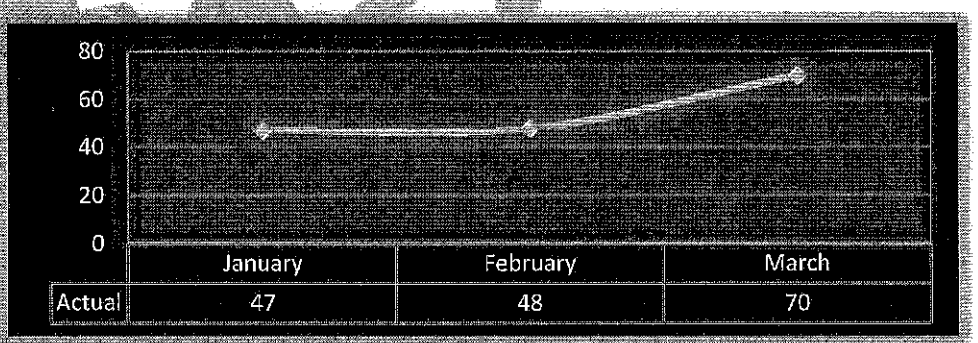
Volume

Number of complaints and convictions received.

Q3 Total: 165

Complaints: 153 Convictions: 12

Q3 Monthly Average: 55



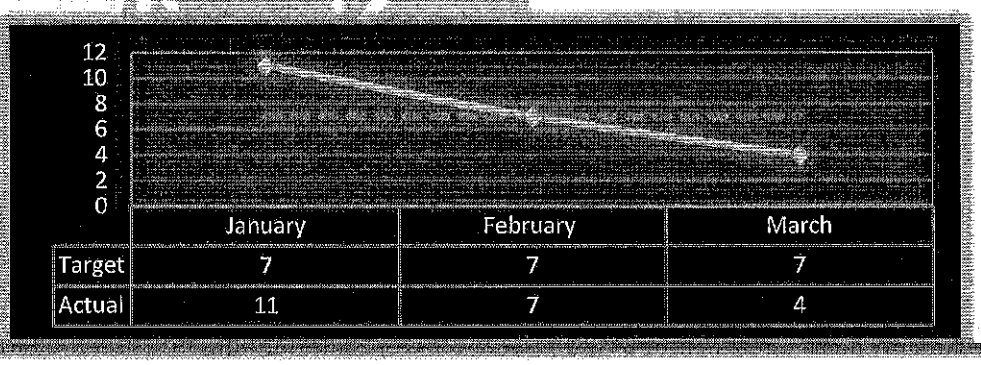
	January	February	March
Actual	47	48	70

Complaint Intake

Average cycle time from the date of complaint receipt, to the date the complaint was assigned to an investigator.

Target: 7 Days

Q3 Average: 7 Days



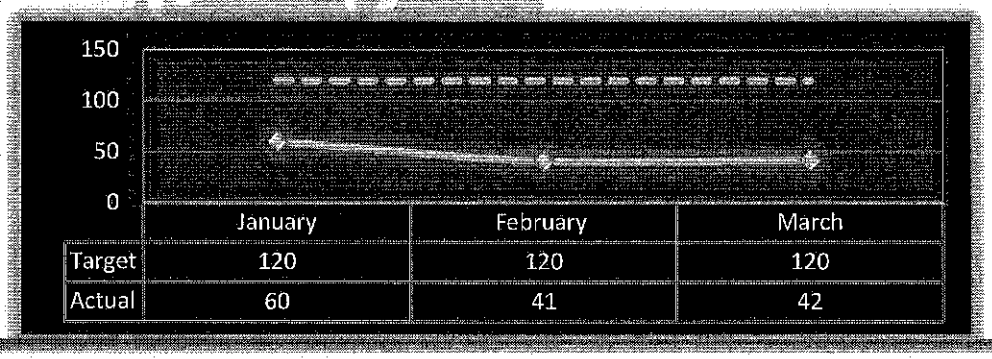
	January	February	March
Target	7	7	7
Actual	11	7	4

Complaint Intake & Investigation

Average cycle time from receipt to closure of the investigation process, does not include cases sent to Attorney General or other formal discipline.

Target: 120 Days

Q3 Average: 49 Days



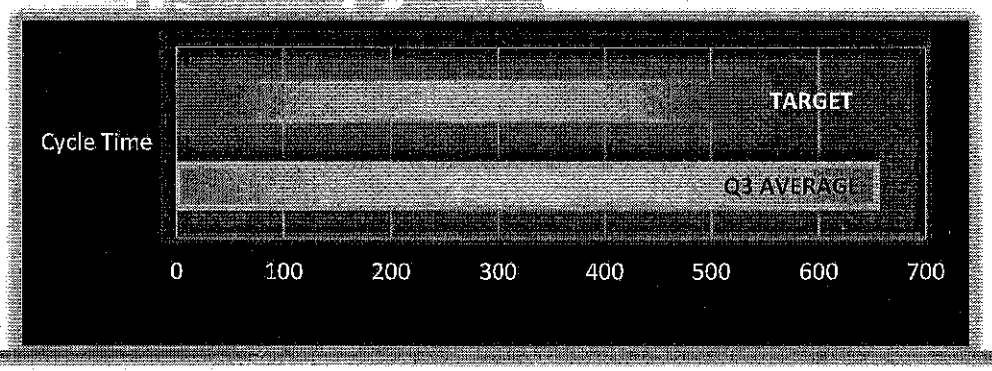
	January	February	March
Target	120	120	120
Actual	60	41	42

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. ***(Includes intake and investigation by the Bureau, and prosecution by the AG)***

Target: 540 Days

Q3 Average: 653 Days

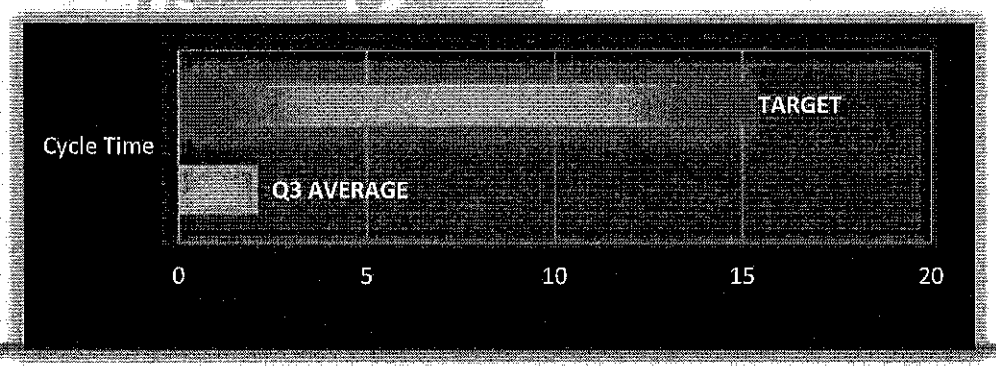


Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 15 Days

Q3 Average: 2 Days



Probation Violation Response

Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action.

Target: 15 Days

Q3 Average: N/A

The Bureau did not handle any probation violations this quarter.

Department of Consumer Affairs

Cemetery & Funeral Bureau

Performance Measures

Q2 Report *(October - December 2012)*

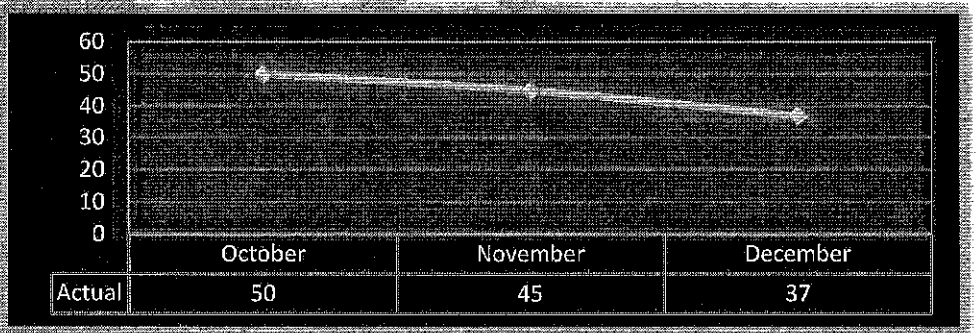
To ensure stakeholders can review the Bureau's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures will be posted publicly on a quarterly basis.

Number of complaints and convictions received.

Q2 Total: 132

Complaints: 120 Convictions: 12

Q2 Monthly Average: 44



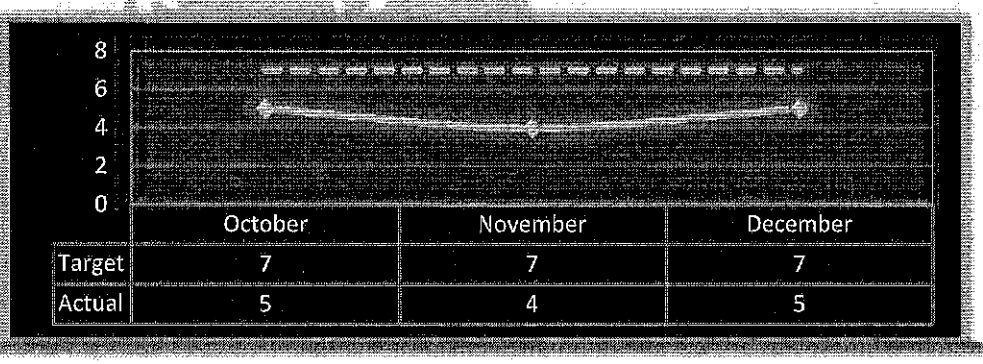
	October	November	December
Actual	50	45	37

Complaint Intake

Average cycle time from the date of complaint receipt, to the date the complaint was assigned to an investigator.

Target: 7 Days

Q2 Average: 5 Days



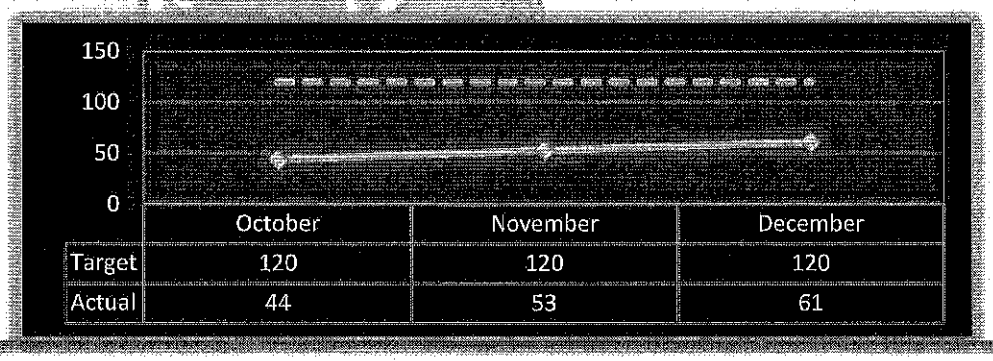
	October	November	December
Target	7	7	7
Actual	5	4	5

Complaint Intake & Investigation

Average cycle time from receipt to closure of the investigation process, does not include cases sent to Attorney General or other formal discipline.

Target: 120 Days

Q2 Average: 53 Days



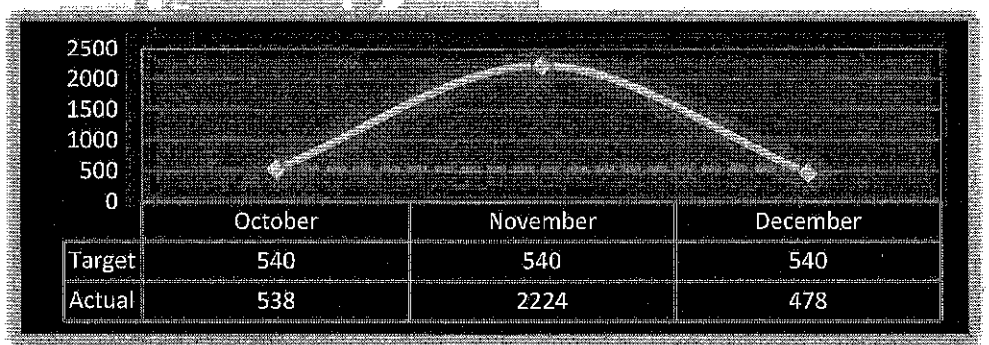
	October	November	December
Target	120	120	120
Actual	44	53	61

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. ***(Includes intake and investigation by the Bureau, and prosecution by the AG)***

Target: 540 Days

Q2 Average: 1,080 Days



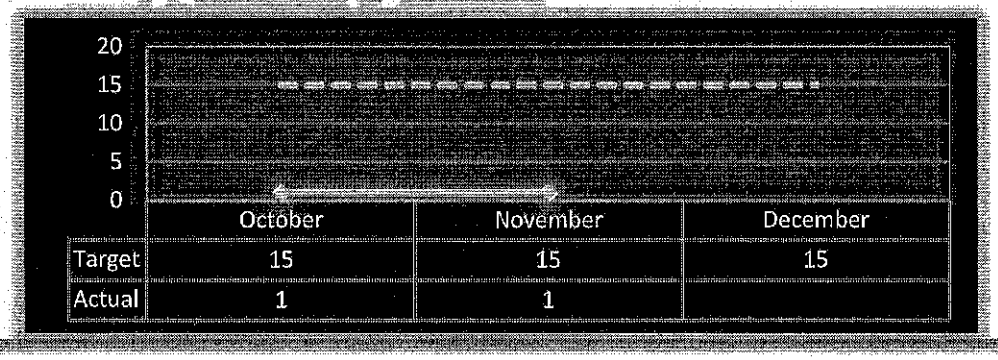
	October	November	December
Target	540	540	540
Actual	538	2224	478

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 15 Days

Q2 Average: 1 Day



	October	November	December
Target	15	15	15
Actual	1	1	

Probation Violation Response

Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action.

Target: 15 Days

Q2 Average: N/A

The Bureau did not handle any probation violations this quarter.

Department of Consumer Affairs

Cemetery & Funeral Bureau

Performance Measures

Q1 Report *(July - September 2012)*

To ensure stakeholders can review the Bureau's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures will be posted publicly on a quarterly basis.

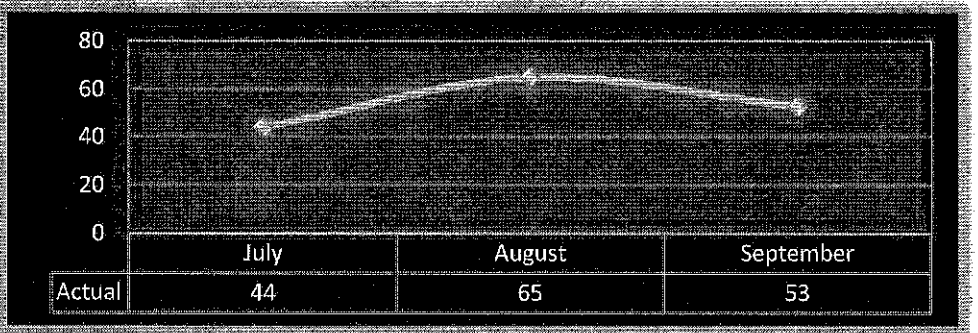
Volume

Number of complaints and convictions received.

Q1 Total: 162

Complaints: 145 Convictions: 17

Q1 Monthly Average: 54



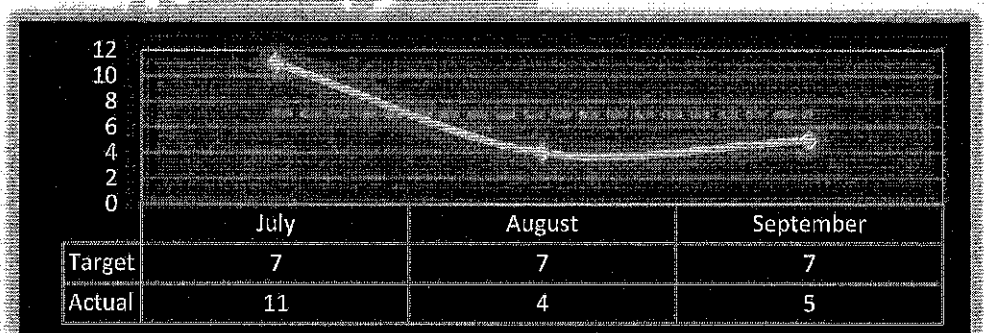
	July	August	September
Actual	44	65	53

Complaint Intake

Average cycle time from the date of complaint receipt, to the date the complaint was assigned to an investigator.

Target: 7 Days

Q1 Average: 6 Days



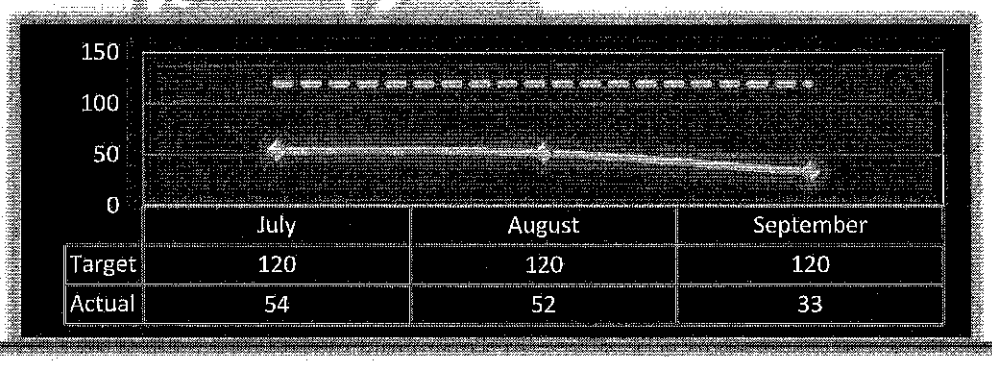
	July	August	September
Target	7	7	7
Actual	11	4	5

Complaint Intake & Investigation

Average cycle time from receipt to closure of the investigation process, does not include cases sent to Attorney General or other formal discipline.

Target: 120 Days

Q1 Average: 47 Days



	July	August	September
Target	120	120	120
Actual	54	52	33

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. ***(Includes intake and investigation by the Bureau, and prosecution by the AG)***

Target: 540 Days

Q1 Average: N/A

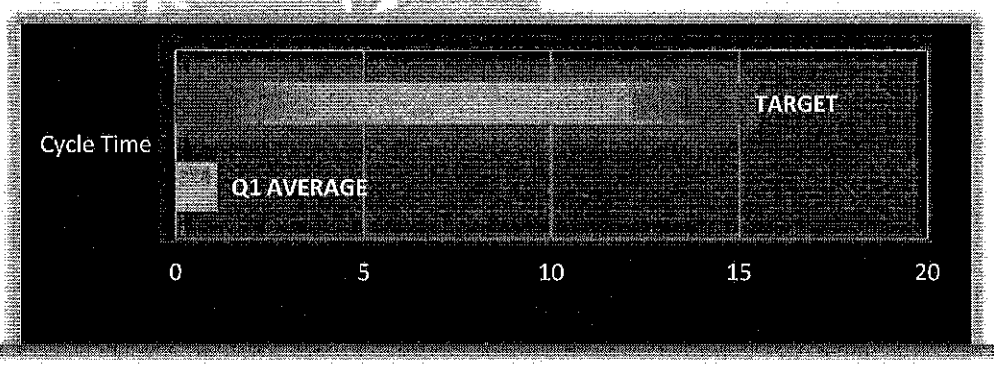
The Bureau did not report any Formal Discipline cases this quarter.

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 15 Days

Q1 Average: 1 Day



Probation Violation Response

Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action.

Target: 15 Days

Q1 Average: N/A

The Bureau did not handle any probation violations this quarter.

CFB

CEMETERY & FUNERAL
BUREAU

Performance Measures

Annual Report
(2011 – 2012 Fiscal Year)

Department of Consumer Affairs

Cemetery & Funeral Bureau

Performance Measures

Annual Report *(2011 – 2012 Fiscal Year)*

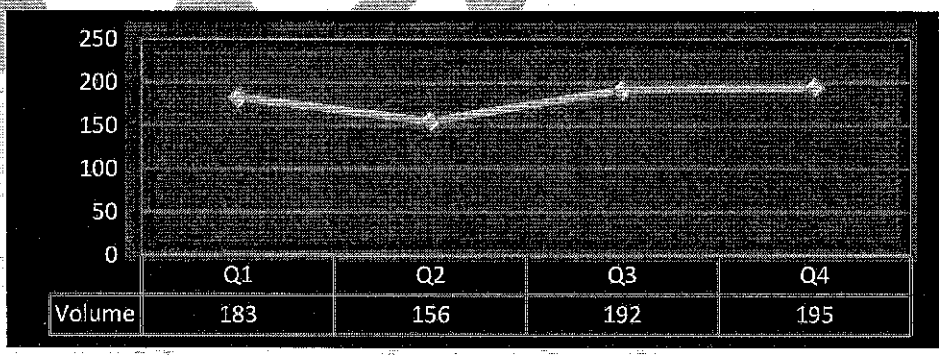
To ensure stakeholders can review the Bureau's progress in meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures are posted publicly on a quarterly basis.

This annual report represents the culmination of the four quarters worth of data.

Volume

Number of complaints and convictions received.

The Bureau had an annual total of 726 this fiscal year.

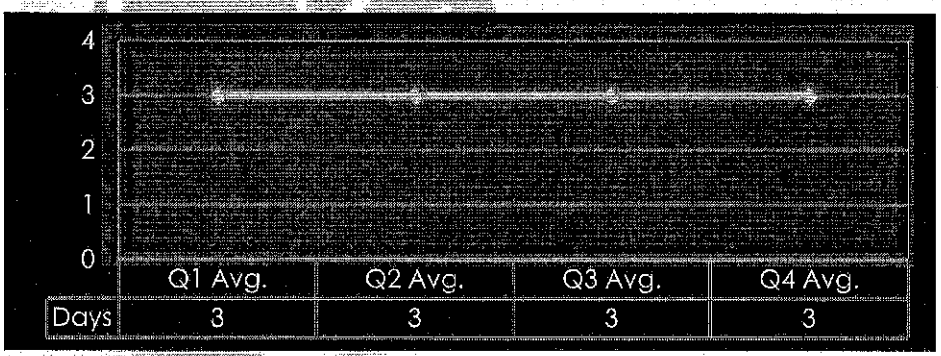


	Q1	Q2	Q3	Q4
Volume	183	156	192	195

Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

The Bureau has set a target of 7 days for this measure.

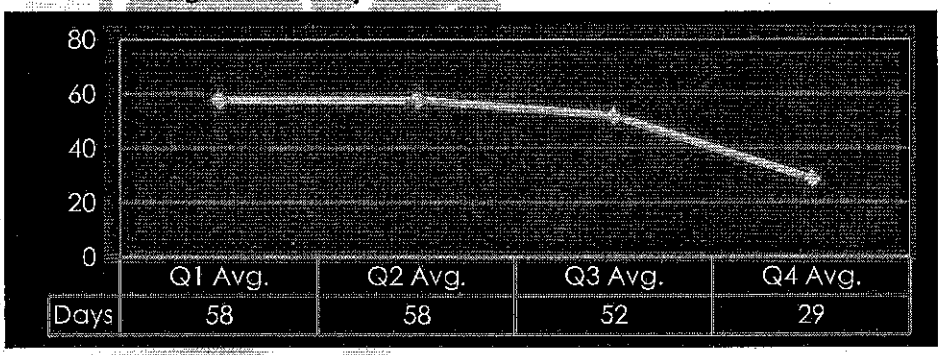


	Q1 Avg.	Q2 Avg.	Q3 Avg.	Q4 Avg.
Days	3	3	3	3

Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

The Bureau has set a target of 120 days for this measure.

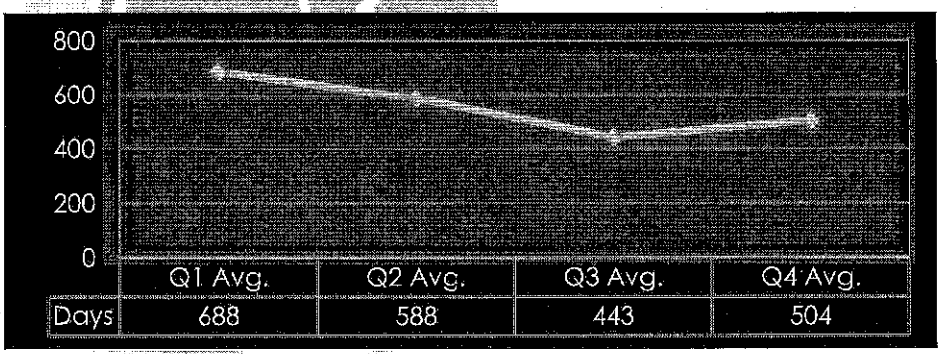


	Q1 Avg.	Q2 Avg.	Q3 Avg.	Q4 Avg.
Days	58	58	52	29

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Bureau, and prosecution by the AG)

The Bureau has set a target of 540 days for this measure.

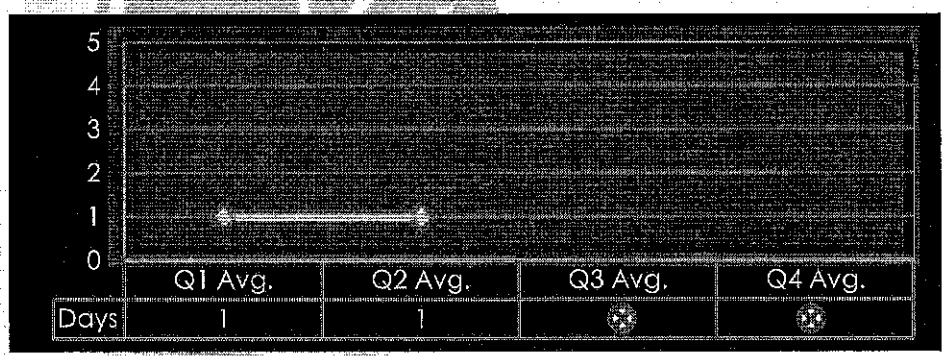


	Q1 Avg.	Q2 Avg.	Q3 Avg.	Q4 Avg.
Days	688	588	443	504

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

The Bureau has set a target of 15 days for this measure.



	Q1 Avg.	Q2 Avg.	Q3 Avg.	Q4 Avg.
Days	1	1		

Department of Consumer Affairs

Cemetery & Funeral Bureau

Performance Measures

Q4 Report *(April - June 2012)*

To ensure stakeholders can review the Bureau's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures will be posted publicly on a quarterly basis.

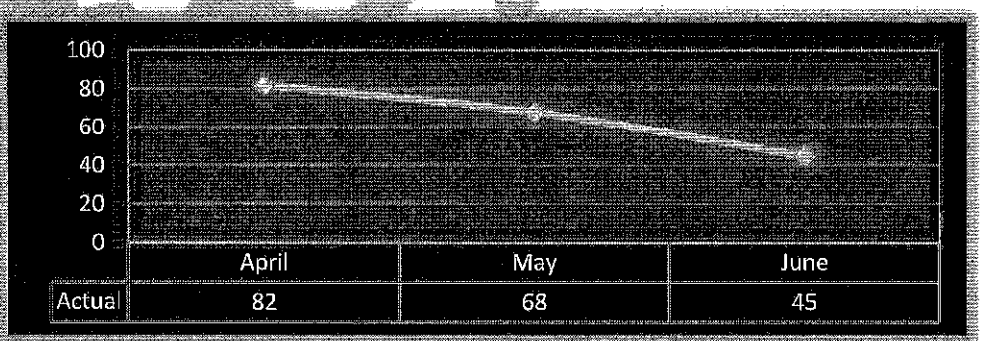
Volume

Number of complaints and convictions received.

Q4 Total: 195

Complaints: 183 Convictions: 12

Q4 Monthly Average: 65



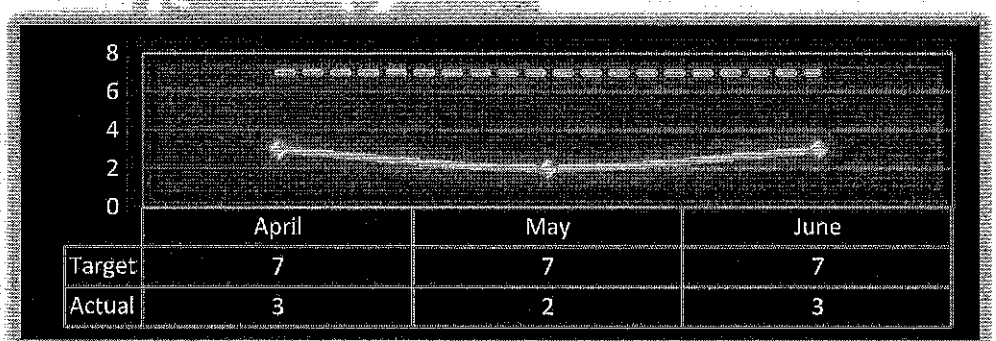
	April	May	June
Actual	82	68	45

Complaint Intake

Average cycle time from the date of complaint receipt, to the date the complaint was assigned to an investigator.

Target: 7 Days

Q4 Average: 3 Days



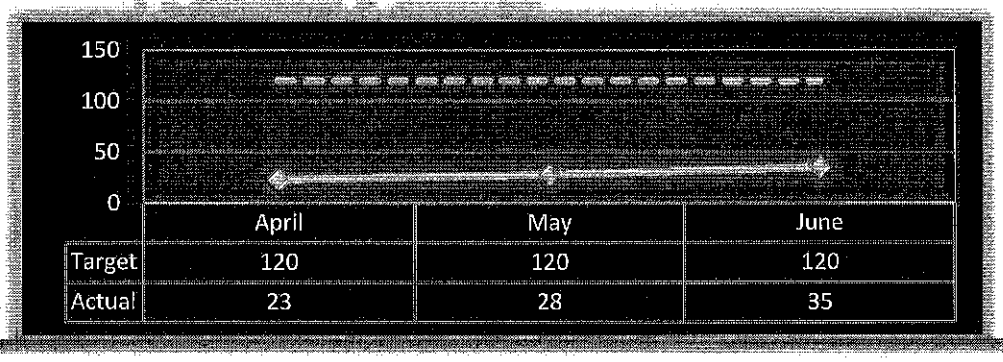
	April	May	June
Target	7	7	7
Actual	3	2	3

Complaint Intake & Investigation

Average cycle time from receipt to closure of the investigation process, does not include cases sent to Attorney General or other formal discipline.

Target: 120 Days

Q4 Average: 29 Days



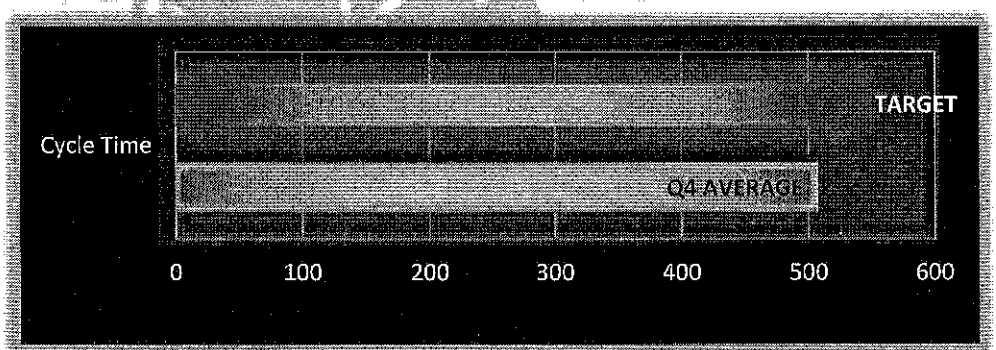
	April	May	June
Target	120	120	120
Actual	23	28	35

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. ***(Includes intake and investigation by the Bureau, and prosecution by the AG)***

Target: 540 Days

Q4 Average: 504 Days



Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 15 Days

Q4 Average: N/A

The Bureau did not contact any new probationers this quarter.

Probation Violation Response

Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action.

Target: 15 Days

Q4 Average: N/A

The Bureau did not handle any probation violations this quarter.

Department of Consumer Affairs

Cemetery & Funeral Bureau

Performance Measures

Q3 Report *(January - March 2012)*

To ensure stakeholders can review the Bureau's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures will be posted publicly on a quarterly basis.

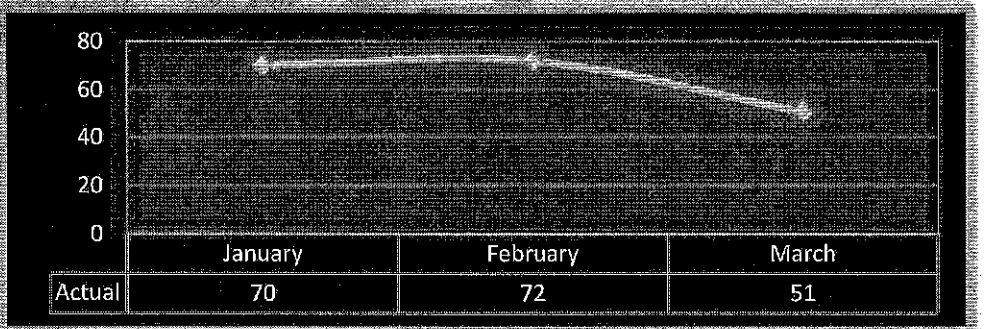
Volume

Number of complaints and convictions received.

Q3 Total: 193

Complaints: 174 Convictions: 19

Q3 Monthly Average: 64



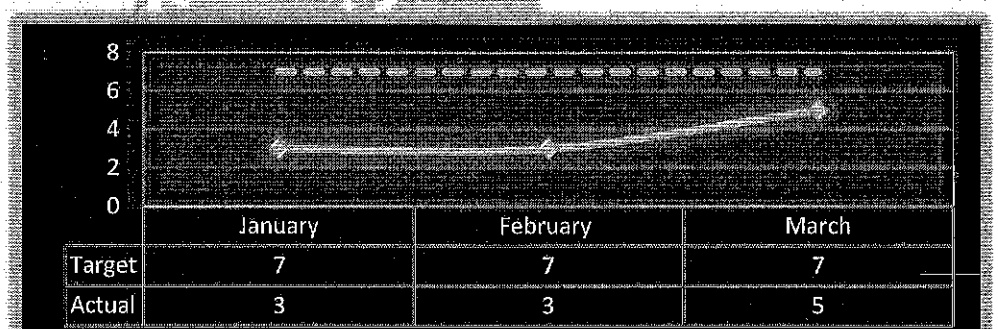
	January	February	March
Actual	70	72	51

Complaint Intake

Average cycle time from the date of complaint receipt, to the date the complaint was assigned to an investigator.

Target: 7 Days

Q3 Average: 3 Days



	January	February	March
Target	7	7	7
Actual	3	3	5

Complaint Intake & Investigation

Average cycle time from receipt to closure of the investigation process, does not include cases sent to Attorney General or other formal discipline.

Target: 120 Days

Q3 Average: 52 Days

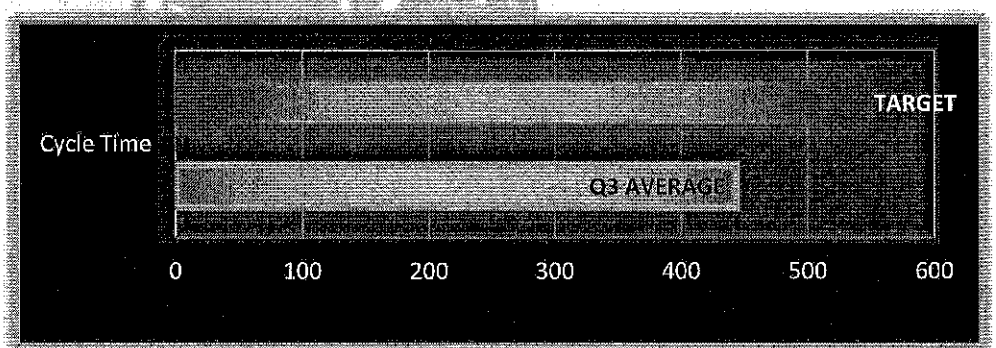
	January	February	March
Target	120	120	120
Actual	56	46	53

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. ***(Includes intake and investigation by the Bureau, and prosecution by the AG)***

Target: 540 Days

Q3 Average: 443 Days



Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 15 Days

Q3 Average: N/A

The Bureau did not contact any new probationers this quarter.

Probation Violation Response

Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action.

Target: 15 Days

Q3 Average: N/A

The Bureau did not handle any probation violations this quarter.

Department of Consumer Affairs

Cemetery & Funeral Bureau

Performance Measures

Q2 Report *(October - December 2011)*

To ensure stakeholders can review the Bureau's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures will be posted publicly on a quarterly basis.

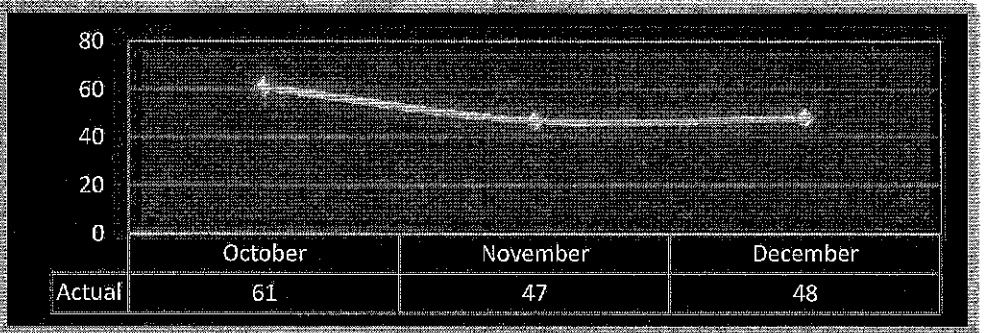
Volume

Number of complaints and convictions received.

Q2 Total: 156

Complaints: 130 Convictions: 26

Q2 Monthly Average: 52



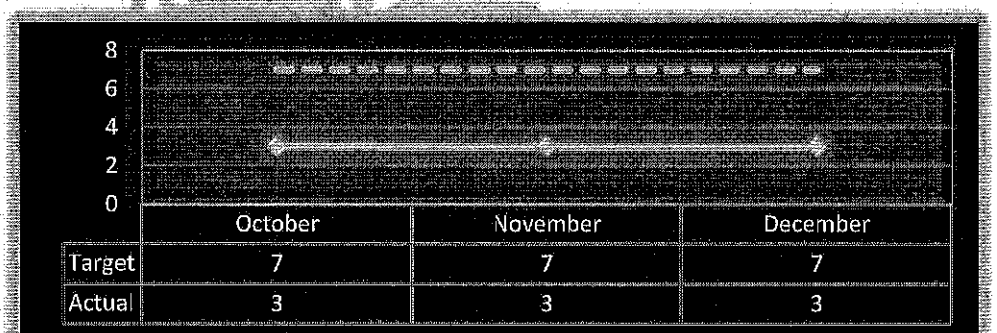
	October	November	December
Actual	61	47	48

Complaint Intake

Average cycle time from the date of complaint receipt, to the date the complaint was assigned to an investigator.

Target: 7 Days

Q2 Average: 3 Days



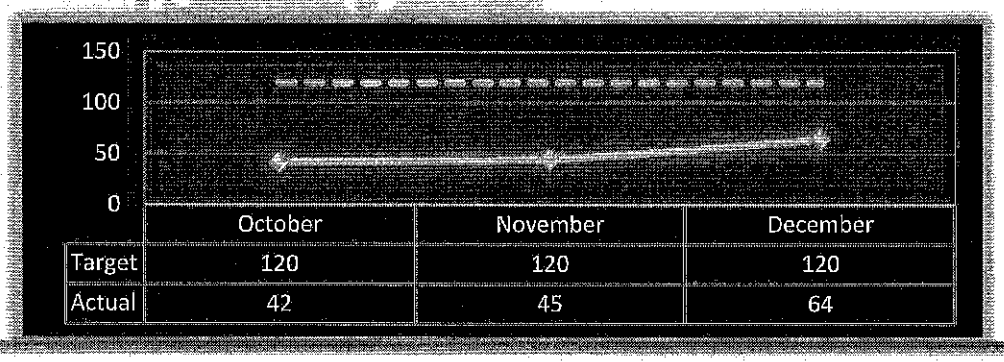
	October	November	December
Target	7	7	7
Actual	3	3	3

Complaint Intake & Investigation

Average cycle time from receipt to closure of the investigation process, does not include cases sent to Attorney General or other formal discipline.

Target: 120 Days

Q2 Average: 58 Days



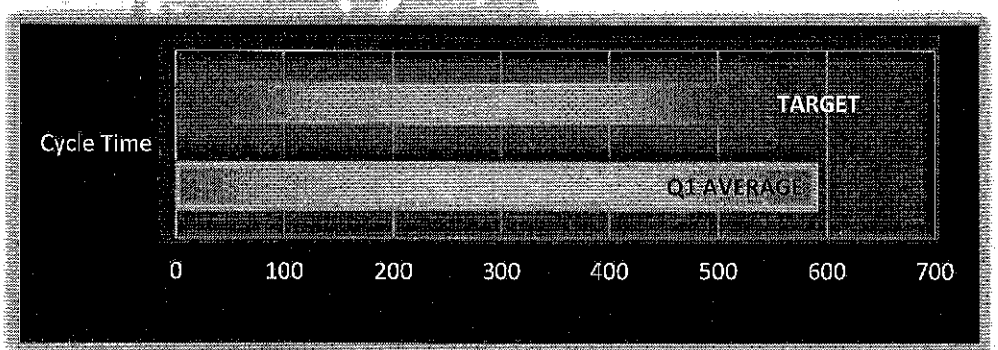
	October	November	December
Target	120	120	120
Actual	42	45	64

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. ***(Includes intake and investigation by the Bureau, and prosecution by the AG)***

Target: 540 Days

Q2 Average: 588 Days

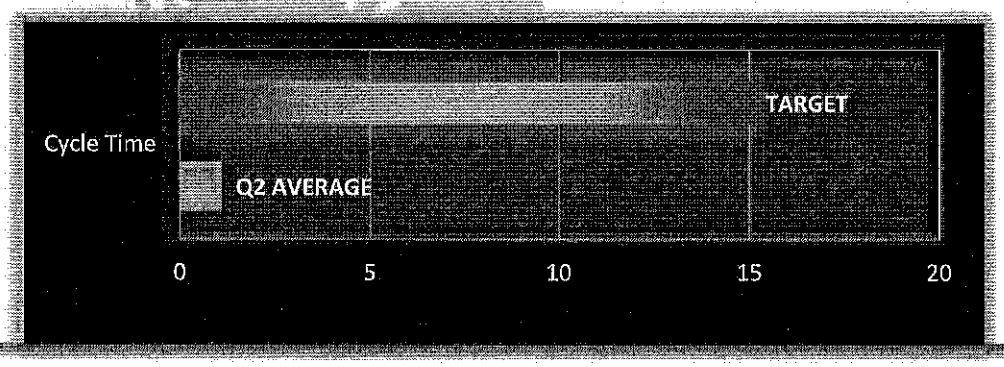


Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 15 Days

Q2 Average: 1 Day



Probation Violation Response

Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action.

Target: 15 Days

Q2 Average: N/A

The Bureau did not handle any probation violations this quarter.

Department of Consumer Affairs

Cemetery & Funeral Bureau

Performance Measures

Q1 Report *(July - September 2011)*

To ensure stakeholders can review the Bureau's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures will be posted publicly on a quarterly basis.

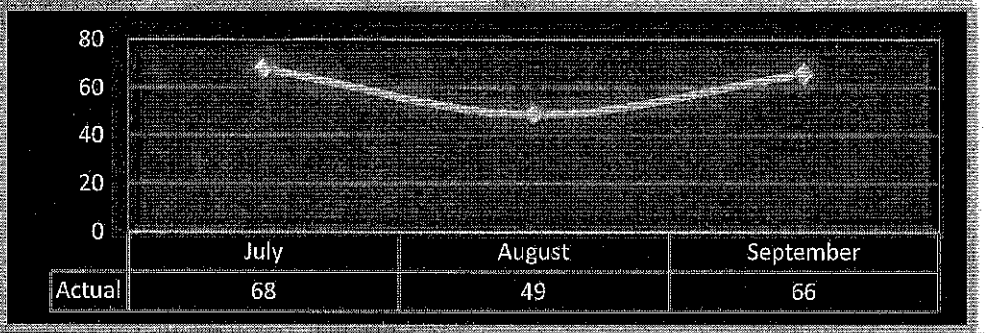
Volume

Number of complaints and convictions received.

Q1 Total: 183

Complaints: 168 Convictions: 15

Q1 Monthly Average: 61



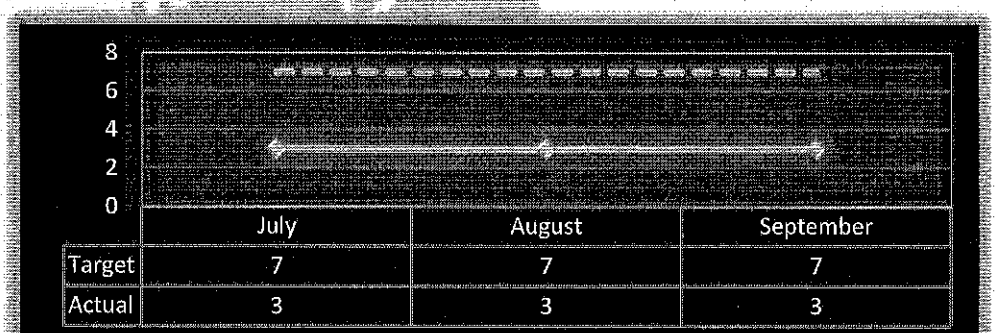
	July	August	September
Actual	68	49	66

Complaint Intake

Average cycle time from the date of complaint receipt, to the date the complaint was assigned to an investigator.

Target: 7 Days

Q1 Average: 3 Days



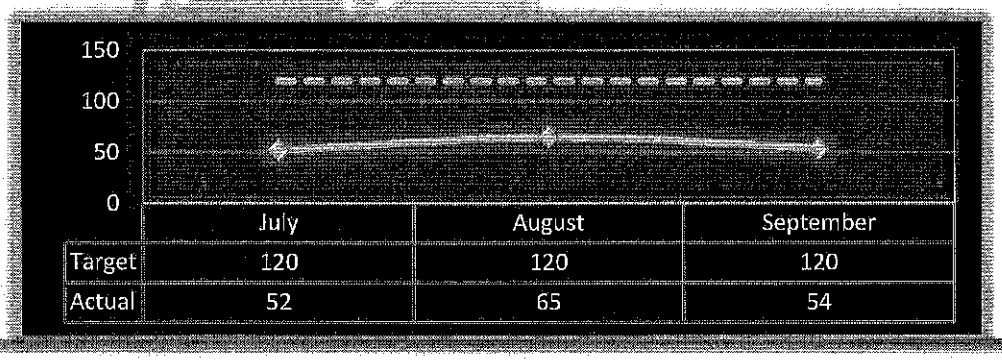
	July	August	September
Target	7	7	7
Actual	3	3	3

Complaint Intake & Investigation

Average cycle time from receipt to closure of the investigation process, does not include cases sent to Attorney General or other formal discipline.

Target: 120 Days

Q1 Average: 58 Days



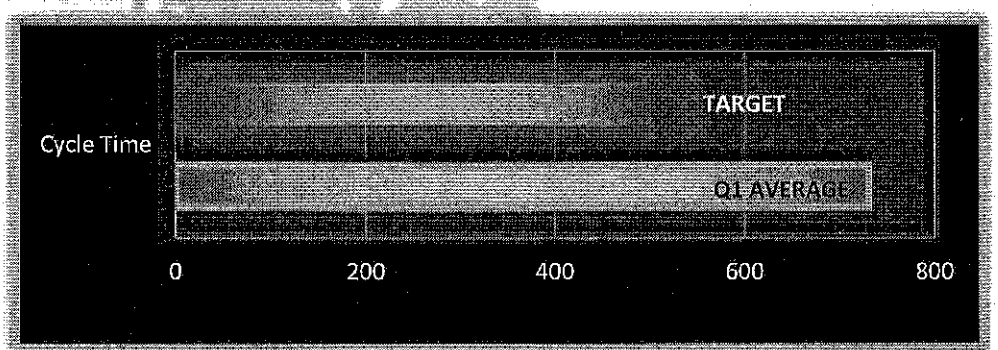
	July	August	September
Target	120	120	120
Actual	52	65	54

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. ***(Includes intake and investigation by the Bureau, and prosecution by the AG)***

Target: 540 Days

Q1 Average: 688 Days

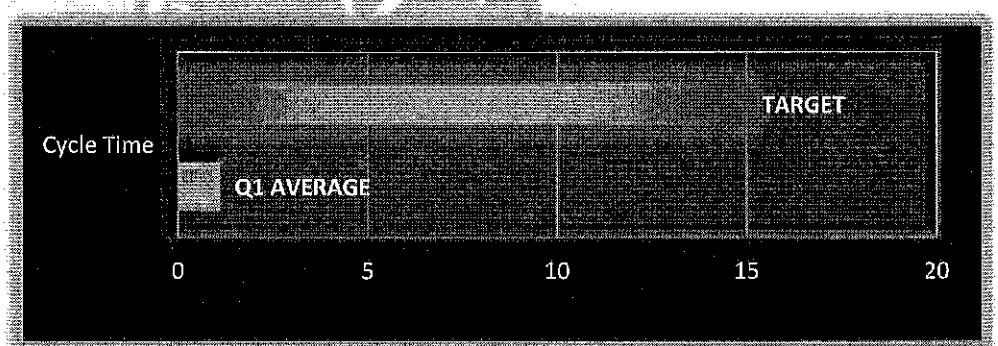


Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 15 Days

Q1 Average: N/A



Probation Violation Response

Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action.

Target: 15 Days

Q1 Average: N/A

The Bureau did not handle any probation violations this quarter.

CFB

CEMETERY & FUNERAL
BUREAU

Performance Measures

Annual Report
(2010 – 2011 Fiscal Year)

Department of Consumer Affairs

Cemetery & Funeral Bureau

Performance Measures

Annual Report *(2010 – 2011 Fiscal Year)*

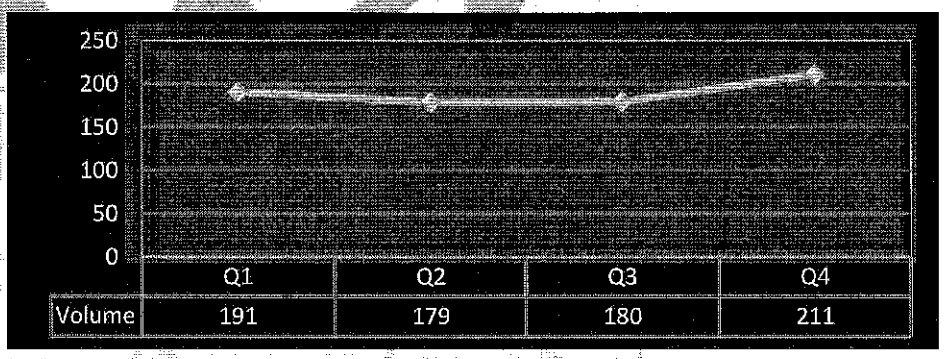
To ensure stakeholders can review the Bureau's progress in meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures are posted publicly on a quarterly basis.

This annual report represents the culmination of the first four quarters worth of data.

Volume

Number of complaints and convictions received.

The Bureau had an annual total of 761 this fiscal year.

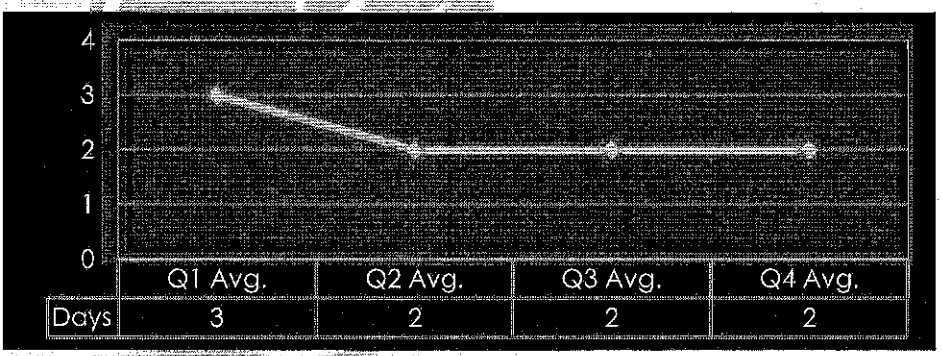


	Q1	Q2	Q3	Q4
Volume	191	179	180	211

Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

The Bureau has set a target of 7 days for this measure.

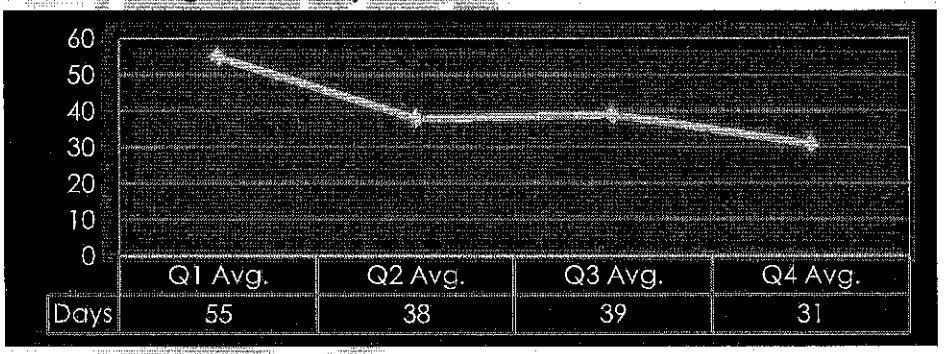


	Q1 Avg.	Q2 Avg.	Q3 Avg.	Q4 Avg.
Days	3	2	2	2

Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does <u>not</u> include cases sent to the Attorney General or other forms of formal discipline.

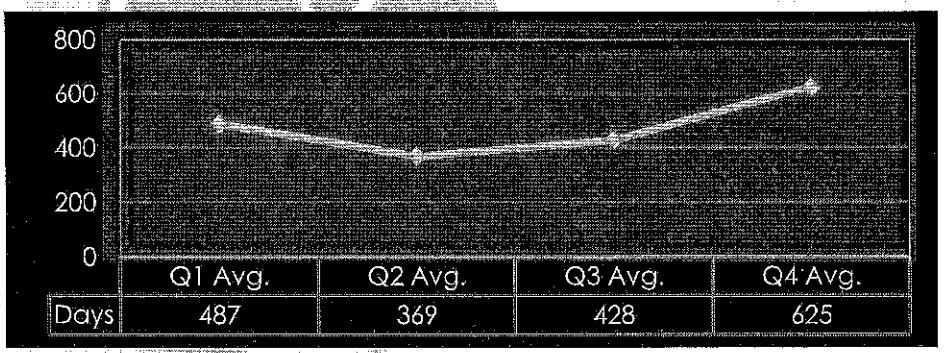
The Bureau has set a target of 120 days for this measure.



Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Bureau, and prosecution by the AG)

The Bureau has set a target of 540 days for this measure.



Department of Consumer Affairs

Cemetery & Funeral Bureau

Performance Measures

Q4 Report *(April - June 2011)*

To ensure stakeholders can review the Bureau's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures will be posted publicly on a quarterly basis.

In future reports, the Department will request additional measures, such as consumer satisfaction. These additional measures are being collected internally at this time and will be released once sufficient data is available.

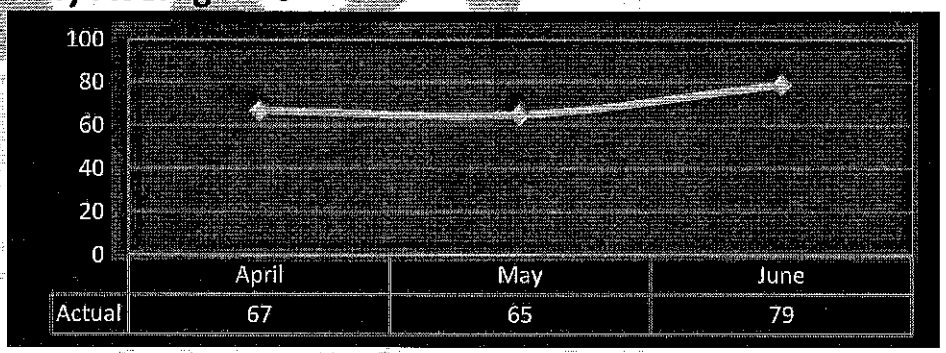
Volume

Number of complaints and convictions received.

Q4 Total: 211

Complaints: 198 Convictions: 13

Q4 Monthly Average: 70



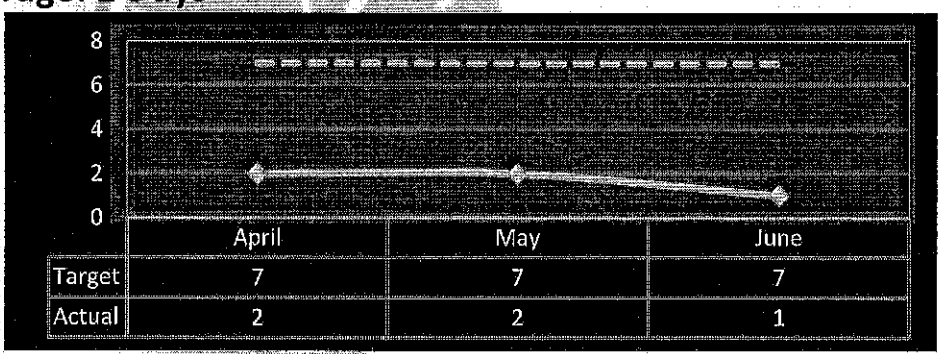
	April	May	June
Actual	67	65	79

Complaint Intake

Average cycle time from the date of complaint receipt, to the date the complaint was assigned to an investigator.

Target: 7 Days

Q4 Average: 2 Days



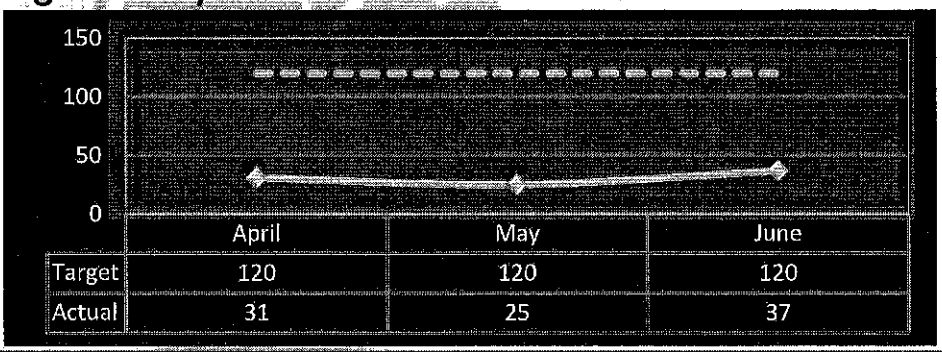
	April	May	June
Target	7	7	7
Actual	2	2	1

Complaint Intake & Investigation

Average cycle time from receipt to closure of the investigation process, does not include cases sent to Attorney General or other formal discipline.

Target: 120 Days

Q4 Average: 31 Days



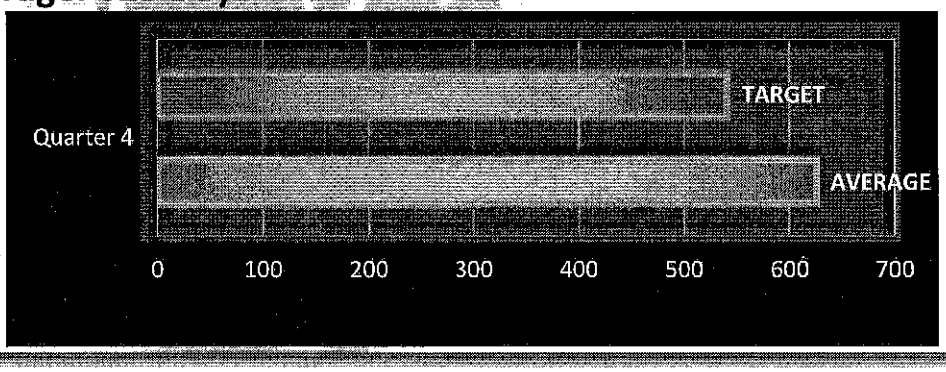
	April	May	June
Target	120	120	120
Actual	31	25	37

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. ***(Includes Intake and investigation by the Bureau, and prosecution by the AG)***

Target: 540 Days

Q4 Average: 625 Days



Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 15 Days

Q4 Average: N/A

The Bureau did not contact any new probationers this quarter.

Probation Violation Response

Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action.

Target: 15 Days

Q4 Average: N/A

The Bureau did not handle any probation violations this quarter.

Department of Consumer Affairs

Cemetery & Funeral Bureau

Performance Measures

Q3 Report *(January - March 2011)*

To ensure stakeholders can review the Bureau's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures will be posted publicly on a quarterly basis.

In future reports, the Department will request additional measures, such as consumer satisfaction. These additional measures are being collected internally at this time and will be released once sufficient data is available.

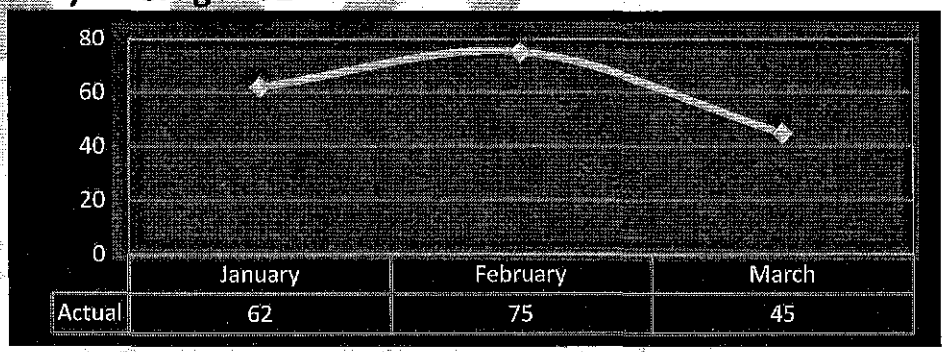
Volume

Number of complaints and convictions received.

Q3 Total: 182

Complaints: 164 Convictions: 18

Q3 Monthly Average: 61



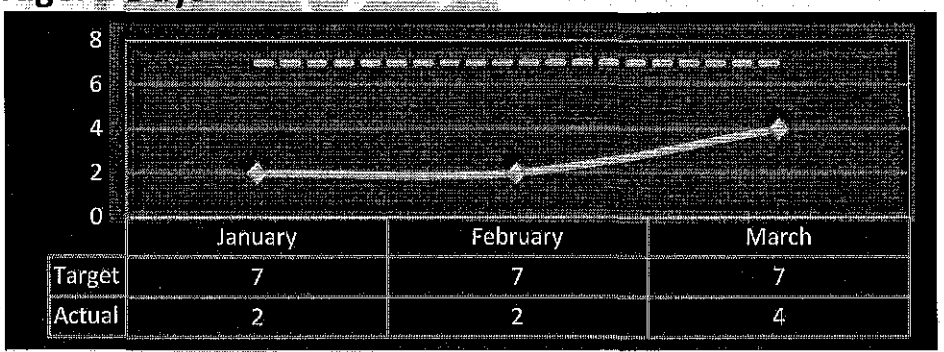
	January	February	March
Actual	62	75	45

Complaint Intake

Average cycle time from the date of complaint receipt, to the date the complaint was assigned to an investigator.

Target: 7 Days

Q3 Average: 2 Days



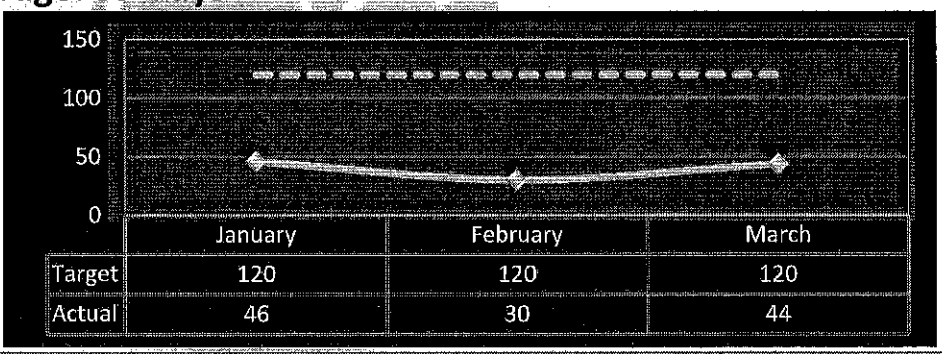
	January	February	March
Target	7	7	7
Actual	2	2	4

Complaint Intake & Investigation

Average cycle time from receipt to closure of the investigation process, does not include cases sent to Attorney General or other formal discipline.

Target: 120 Days

Q3 Average: 39 Days



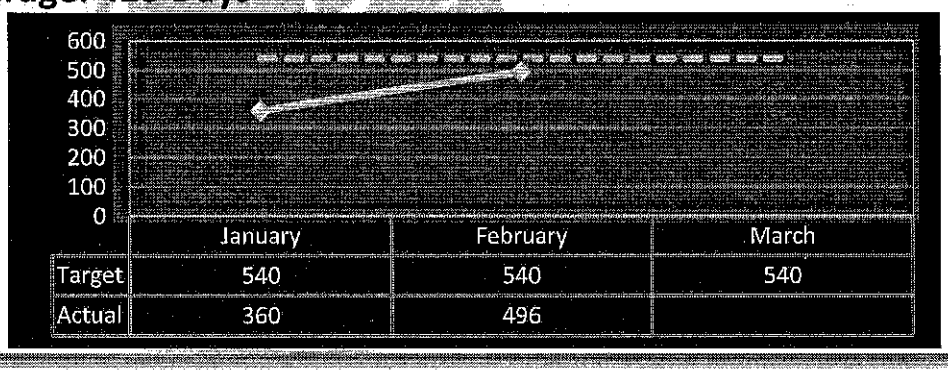
	January	February	March
Target	120	120	120
Actual	46	30	44

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. ***(Includes intake and investigation by the Bureau, and prosecution by the AG)***

Target: 540 Days

Q3 Average: 428 Days



	January	February	March
Target	540	540	540
Actual	360	496	

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 15 Days

Q3 Average: N/A

The Bureau did not contact any new probationers this quarter.

Probation Violation Response

Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action.

Target: 15 Days

Q3 Average: N/A

The Bureau did not handle any probation violations this quarter.

Department of Consumer Affairs

Cemetery & Funeral Bureau

Performance Measures

Q2 Report *(October - December 2010)*

To ensure stakeholders can review the Bureau's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures will be posted publicly on a quarterly basis.

In future reports, the Department will request additional measures, such as consumer satisfaction. These additional measures are being collected internally at this time and will be released once sufficient data is available.

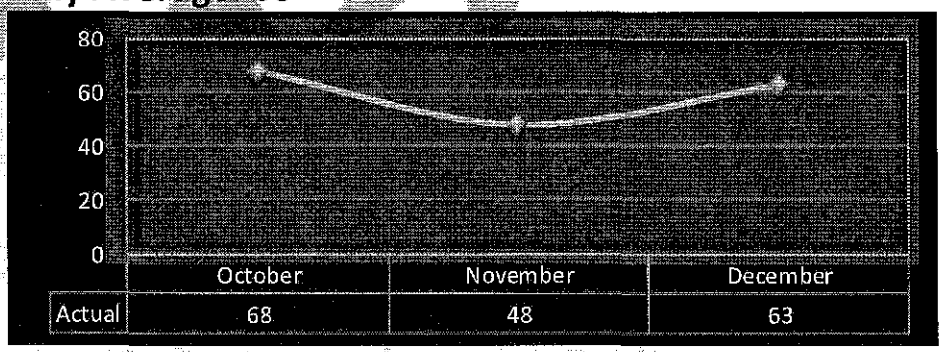
Volume

Number of complaints and convictions received.

Q2 Total: 179

Complaints: 161 Convictions: 18

Q2 Monthly Average: 60



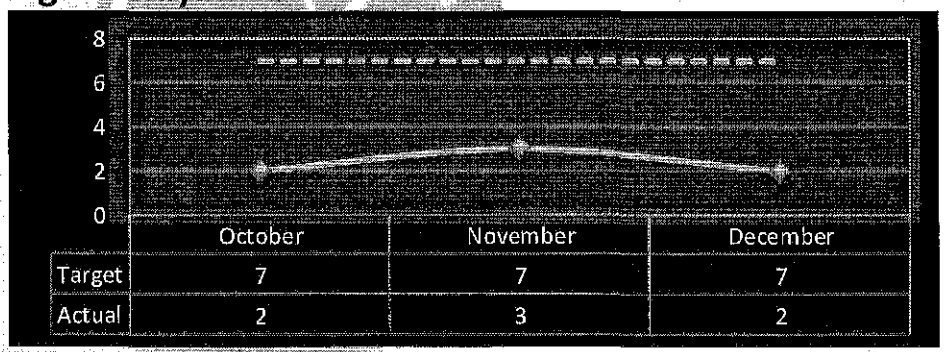
	October	November	December
Actual	68	48	63

Complaint Intake

Average cycle time from the date of complaint receipt, to the date the complaint was assigned to an investigator.

Target: 7 Days

Q2 Average: 2 Days



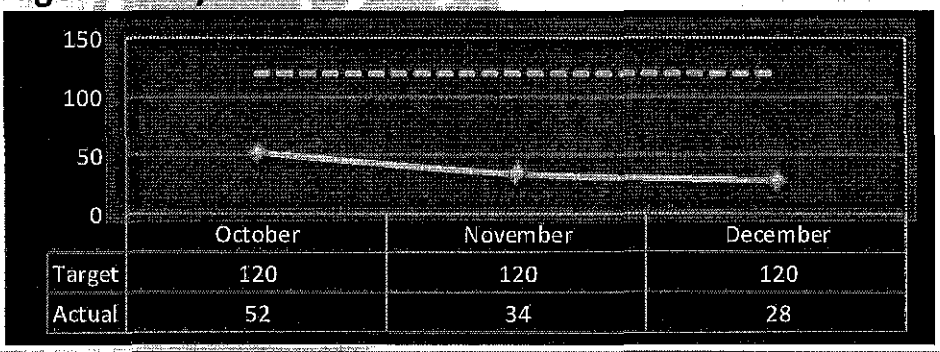
	October	November	December
Target	7	7	7
Actual	2	3	2

Complaint Intake & Investigation

Average cycle time from receipt to closure of the investigation process, does not include cases sent to Attorney General or other formal discipline.

Target: 120 Days

Q2 Average: 38 Days



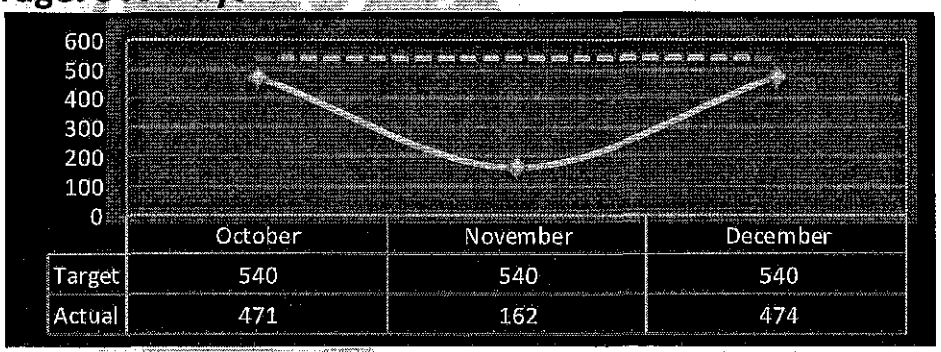
	October	November	December
Target	120	120	120
Actual	52	34	28

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. ***(Includes intake and investigation by the Bureau, and prasecution by the AG)***

Target: 540 Days

Q2 Average: 369 Days



	October	November	December
Target	540	540	540
Actual	471	162	474

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 15 Days

Q2 Average: N/A

The Bureau did not contact any new probationers this quarter.

Probation Violation Response

Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action.

Target: 15 Days

Q2 Average: N/A

The Bureau did not handle any probation violations this quarter.

Department of Consumer Affairs

Cemetery & Funeral Bureau

Performance Measures

Q1 Report *(July - Sept 2010)*

To ensure stakeholders can review the Bureau's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement.

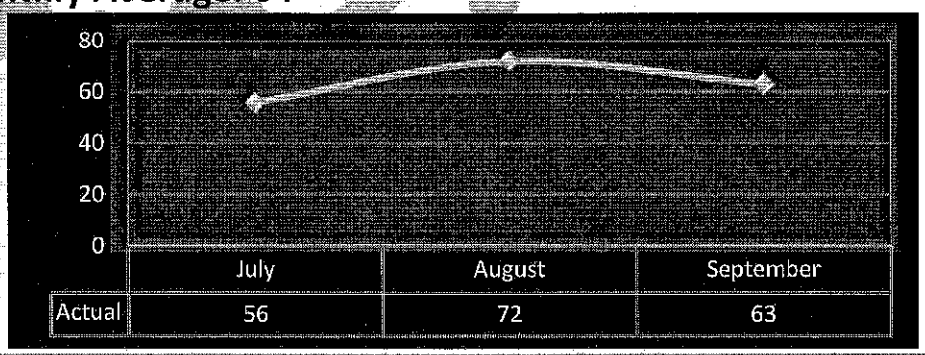
These measures will be posted publicly on a quarterly basis. In future reports, additional measures, such as consumer satisfaction and complaint efficiency, will also be added. These additional measures are being collected internally at this time and will be released once sufficient data is available.

Complaint Volume

Number of complaints received.

Q1 Total: 191 ***(Complaints: 183 Convictions: 8)***

Q1 Monthly Average: 64



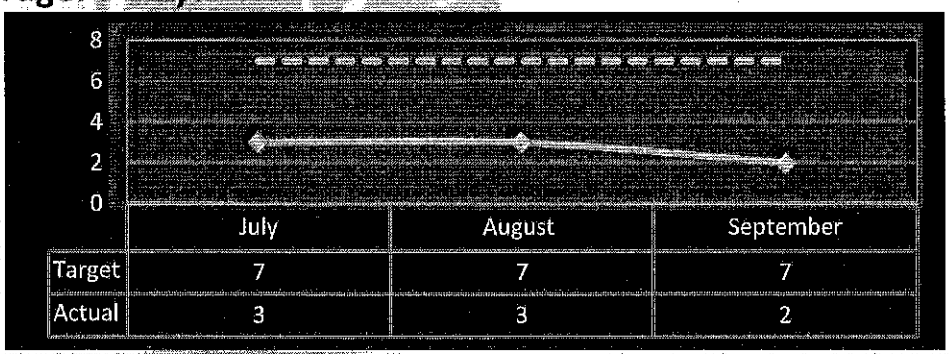
	July	August	September
Actual	56	72	63

Complaint Intake

Average cycle time from the date of complaint receipt, to the date the complaint was assigned to an investigator.

Target: 7 Days

Q1 Average: 3 Days



	July	August	September
Target	7	7	7
Actual	3	3	2

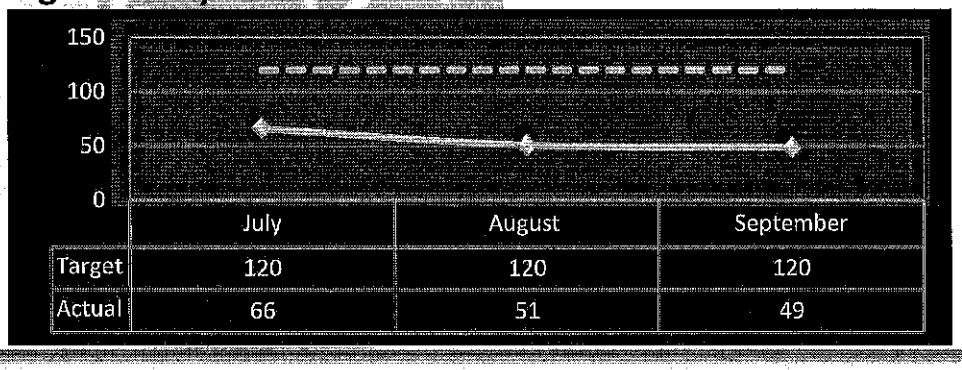
***"Complaints" in these measures include complaints, convictions, and arrest reports.**

Complaint Intake & Investigation

Average cycle time from receipt to closure of the investigation process, does not include cases sent to Attorney General or other formal discipline.

Target: 120 Days

Q1 Average: 55 Days



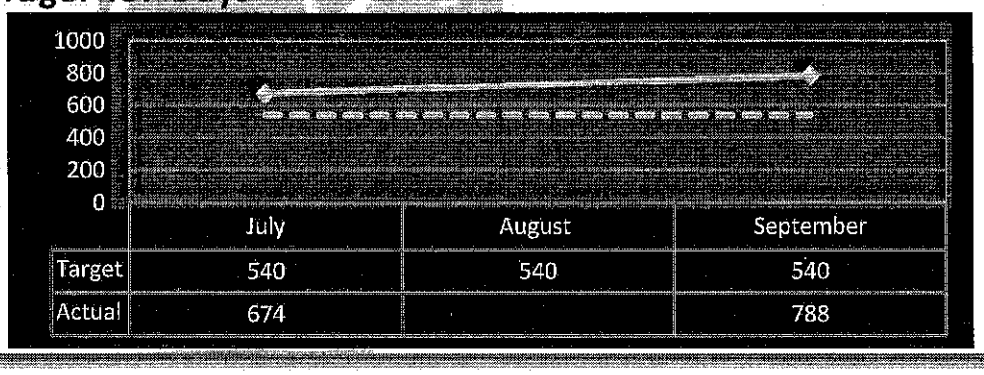
	July	August	September
Target	120	120	120
Actual	66	51	49

Formal Discipline

Average cycle time from receipt of complaint, to closure of cases sent to the Attorney General or other formal discipline.

Target: 540 Days

Q1 Average: 487 Days



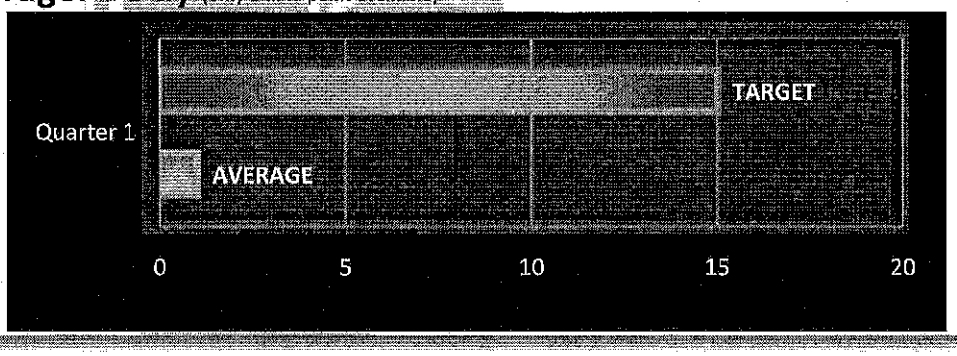
	July	August	September
Target	540	540	540
Actual	674		788

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 15 Days

Q1 Average: 1 Day (only 1 data point available)



Probation Violation Response

Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action.

Target: 15 Days

Q1 Average: N/A

The Bureau did not receive any probation violations this quarter.

ATTACHMENT I

Cemetery and Funeral Bureau Organizational Charts, Fiscal Years 2010–11 through 2013–14

CEMETERY & FUNERAL
BUREAU

DEPARTMENT OF CONSUMER AFFAIRS
CEMETERY AND FUNERAL BUREAU
July 1, 2013

CURRENT

FY 2013-14

Director, DCA
Denise Brown

Lisa Moore
Bureau Chief (CEA)
619-110-7500-001+

Richard Hernandez
Mgmnt. Services Tech.
619-120-5278-001 +

Cheryl Steurer
Assoc. Gov. Prog. Analyst
619-110-5393-800 **(0.90)** * +
-999 **(0.10)** +

Joy M. Korstjens
Deputy Chief (SSMI)
619-110-4800-003 +

FIELD UNIT

Daniel (Dan) Redmond
Assoc. Gov. Prog. Analyst
619-110-5393-004 +

Steven Allen
Field Rep, BFDE
619-110-8886-001

Theodis Mims
Field Rep, BFDE
619-110-8886-002

Richard Fisher
Field Rep, BFDE
619-110-8886-003

Glenn Miller
Field Rep, BFDE
610-110-8886-004

Jeff Brown (Lead)
Assoc. Gov. Prog. Analyst
619-120-5393-006 +

John Gettys III
Field Rep, BFDE
619-120-8886-003

VACANT
Field Rep, BFDE
619-120-8886-007

Steven (Steve) Caulk
Field Rep, BFDE
619-120-8886-008

ENFORCEMENT UNIT

Ellis Kjer (Lead)
Assoc. Gov. Prog. Analyst
619-120-5393-007 +

Sandra (Sandy) Patterson
Assoc. Gov. Prog. Analyst
619-120-5393-800 +

Allison Davis
Staff Services Analyst (G)
619-110-5157-008 +

LICENSING UNIT

Cathey (Cat) Litral
Assoc. Gov. Prog. Analyst
619-110-5393-801 +

Audrey Larkin **(0.60)**
Staff Services Analyst (G)
619-120-5157-003 **(0.60)** +
(Not Used) -999 **(0.40)**

AUDIT UNIT

Charles (Chip) Bane, Jr.
Supervising Governmental Auditor I
619-110-4142-003 +

Tamer El Saadany
General Auditor III
619-110-4285-002

James Lee
General Auditor III
619-110-4285-008 +

Ananth Narain
General Auditor III
619-110-4285-009 +

John Paul
General Auditor III
(Retired Annuitant)
619-110-4285-907

Phillip Harris
General Auditor III
(Retired Annuitant)
619-110-4285-907

VACANT (0.50)
Auditor I
619-110-4175-999 **(0.50)** *

Denise D. Brown, Director Date

Lisa M. Moore, Bureau Chief Date

Personnel Analyst Date

* = Reduced Time Base of positions effective 7/1/2012, due to 1.00 Salary Savings required by BL 12-03.
+ = CORI Position

DEPARTMENT OF CONSUMER AFFAIRS
CEMETERY AND FUNERAL BUREAU
July 1, 2012

CURRENT

FY 2012 -13

Director, DCA
Denise Brown

Lisa Moore
Bureau Chief
(CEA)
619-110-7500-001+

Richard Hernandez
Management Services Tech.
619-120-5278-001 +

Joy M. Korstjens
Deputy Chief
(Staff Services Manager I)
619-110-4800-003 +

Charles Bane, Jr.
Supervising Governmental Auditor I
619-110-4142-003 +

VACANT (0.90)
Assoc. Gov. Prog. Analyst
619-110-5393-800 **(0.90)** +

FIELD

Daniel (Dan) Redmond
Assoc. Gov. Prog. Analyst
619-110-5393-004 +

Steven Allen
Field Rep, BFDE
619-110-8886-001

Theodis Mims
Field Rep, BFDE
619-110-8886-002

Richard Fisher
Field Rep, BFDE
619-110-8886-003

Glenn Miller
Field Rep, BFDE
610-110-8886-004

Jeff Brown (Lead)
Assoc. Gov. Prog. Analyst
619-120-5393-006 +

John Gettys III
Field Rep, BFDE
619-120-8886-003

Lawrence (Larry) Low Jr.
Field Rep, BFDE
619-120-8886-007

Steven (Steve) Caulk
Field Rep, BFDE
619-120-8886-008

ENFORCEMENT

Allison Davis
Staff Services Analyst (G)
619-110-5157-008 +

Ellis Kjer (Lead)
Assoc. Gov. Prog. Analyst
619-120-5393-007 +

Sandra (Sandy) Patterson
Assoc. Gov. Prog. Analyst
619-120-5393-800 +

LICENSING

Cathey (Cat) Litral
Assoc. Gov. Prog. Analyst
619-110-5393-801 +

VACANT (0.60)
Staff Services Analyst (G)
619-120-5157-003 **(0.60)** +

AUDITING

Tamer El Saadany
General Auditor III
619-110-4285-002

James Lee
General Auditor III
619-110-4285-008 +

Ananth Narain
General Auditor III
619-110-4285-009 +

John Paul
General Auditor III
(Retired Annuitant)
619-110-4285-907

Phillip Harris
General Auditor III
(Retired Annuitant)
619-110-4285-907

Denise D. Brown, Director Date

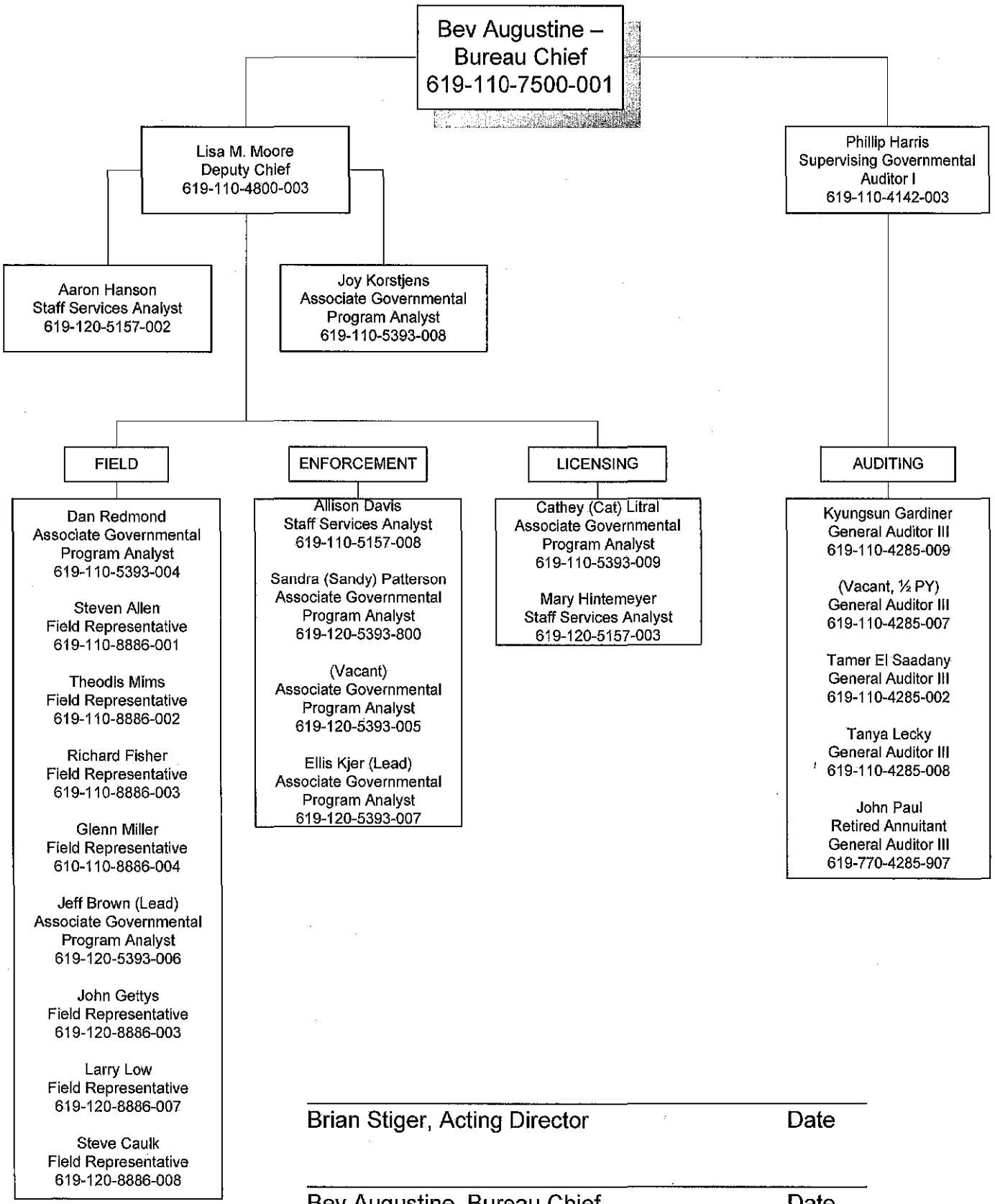
Lisa M. Moore, Bureau Chief Date

Personnel Analyst Date

+ CORI Position

DEPARTMENT OF CONSUMER AFFAIRS
CEMETERY AND FUNERAL BUREAU
Organizational Chart – Current
July 1, 2011

FY 2011-12



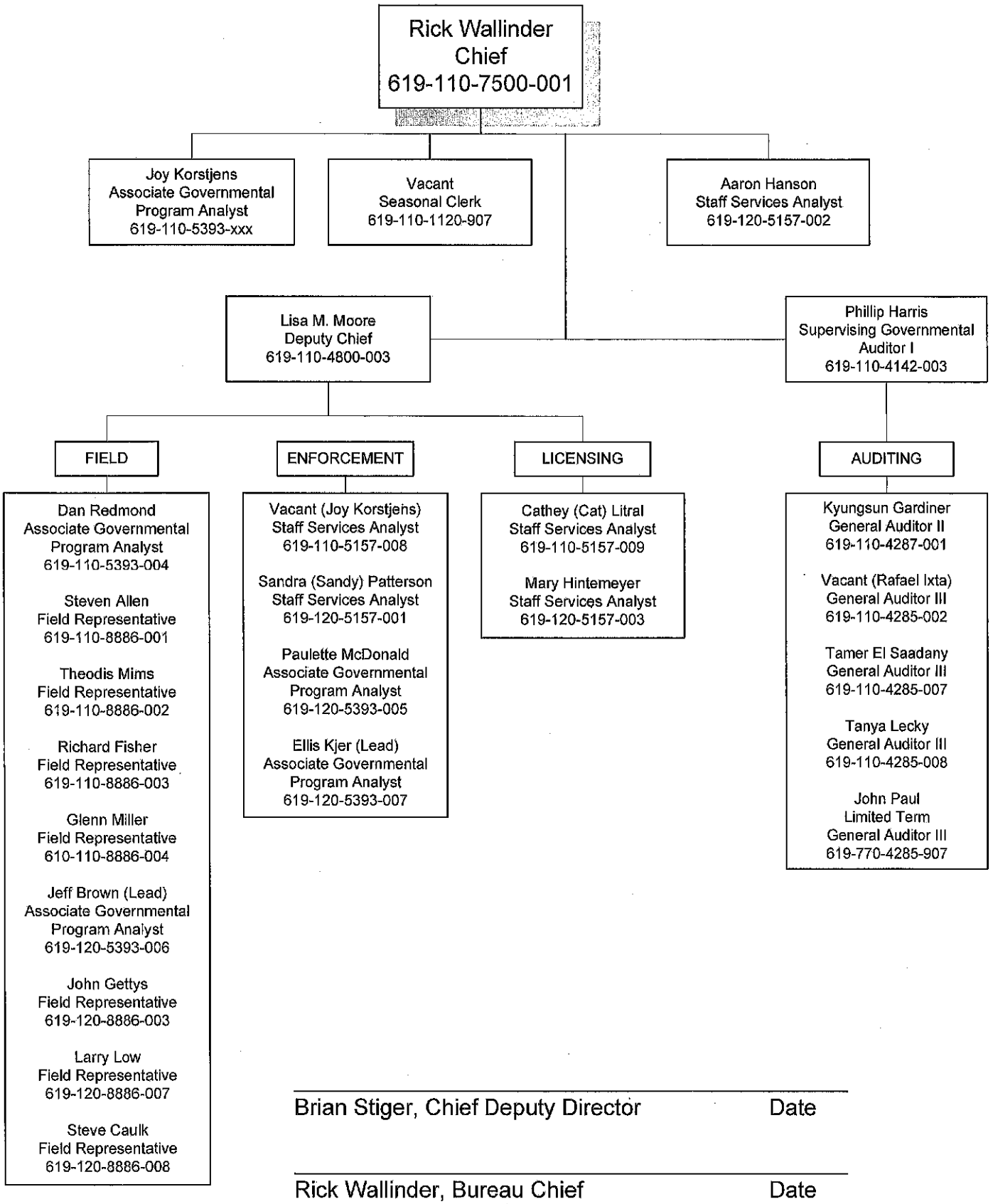
Brian Stiger, Acting Director — Date

Bev Augustine, Bureau Chief — Date

Office of Human Resources — Date

DEPARTMENT OF CONSUMER AFFAIRS
CEMETERY AND FUNERAL BUREAU
Organizational Chart
June 16, 2010

FY 2010 -11



Brian Stiger, Chief Deputy Director Date

Rick Wallinder, Bureau Chief Date

Office of Human Resources Date

ATTACHMENT J

July 2002 Report to the Joint Committee on Boards, Commissions, and Consumer Protection on Cemetery Requirement for $50,000 Fidelity Bond and Maximum Administrative Fine in Business and Professions Code § 125.9

CEMETERY & FUNERAL
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CEMETERY AND FUNERAL BUREAU

RESPONSE TO

ADDITONAL QUESTIONS RAISED BY THE JOINT LEGISLATIVE SUNSET REVIEW COMMITTEE

1. Is a $50,000 Fidelity Bond Enough

Issue: *Applicants for a Certificate of Authority for the operation of a cemetery must post a $50,000 fidelity bond with the Bureau. It is unclear whether $50,000 is sufficient to cover losses.*

Recommendation: *The Bureau should conduct a study to assess whether the $50,000 bond is a sufficient amount to cover losses to the endowment care trust fund.*

Bureau Response:

The requirement that the board of trustees of an endowment care fund must obtain and hold a $50,000 fidelity bond was enacted in 1976, and has remained at that level since that time.

In general, the bonding company guarantees that the board of trustees will carry out specified obligations with regard to the endowment care funds and special care funds. If the trustees do not meet their obligations, the bonding company will pay into the funds an amount up to the value of the bond. In assuming the risk of paying out on the bond, the bonding company assesses the risk of that pay out and establishes the bond rate accordingly.

Under the provisions of the Health and Safety Code, the trust fund's board of trustees must file a $50,000 fidelity bond with the Bureau. The cemetery corporation cannot obtain a cemetery license, nor can it continue to legally operate a licensed cemetery without the fidelity bond. No bond is required when the cemetery authority appoints a bank or trust company as the trust fund's sole trustee instead of appointing a board of trustees.

As originally added in 1976, the bond was required to guarantee payment of damages occasioned by breach of the trustees' fiduciary duties. The following year, the law was amended to require the guarantee of payment to the trust funds of any monetary loss "occasioned by acts of fraud or dishonesty by the trustees or trustee," thereby narrowing the circumstances under which the bond would pay money into the trust funds.

The Bureau does not have a record of any cases in which payment has been made under the fidelity bond. Cases which appear to be likely candidates for collecting on the bond have not proven to be fruitful. On two occasions in 1997 and 1998, the Office of the Attorney General (AG), acting on behalf of the Bureau, tendered claims against cemetery fidelity bonds. On both occasions the bond did not pay out due to the difficulty in discerning between the actions of cemetery employees and the actions of the trustees of the cemetery's trust funds. Making a successful claim against the bond was further complicated by the difficulty in establishing whether trust fund losses had come from acts of dishonesty or from improper fiduciary practices.

In both cases, the Department was unwilling to pursue litigation to collect against the bond, determining that the amount that might be collected did not justify the cost of litigation.

The mandated amount of the fidelity bond has remained unchanged at $50,000 since the requirement was first enacted in 1976. Although the Bureau does not have specific historical data to make a full comparison between the growth of cemetery trust funds and the adequacy of the $50,000 bond, some clear observations can be made.

The Bureau has studied the annual trust fund reports filed by cemeteries for the 2000 reporting year. For the year 2000, licensed cemeteries reported a total of nearly $880 million held in endowment care funds and special care funds. Only 6% of the cemeteries hold less than $100,000 in trust funds, while 50% hold between $1 –10 million and 10% hold more than $10 million in trust.

Clearly, in almost every case, a $50,000 bond would be inadequate to recover a total loss of the trust funds. However, the Bureau is unaware of any cases in which there has been a total loss of the cemetery trust funds. Bureau audits of cemetery trust funds reveal that the shortfall has been less than $50,000 in only one-third of the cases in which shortages have been identified. And in all of those cases, the losses could not be linked to acts of dishonesty or fraud, but to other fiduciary violations.

Some of the more common audit findings are:

- Contributions to the trust funds are collected by the cemetery but are either not been deposited timely or are not been deposited into the trust funds at all.
- Deposits made into the trust funds are less than the minimum amounts required by law.
- Capital gains from trust fund investments are not properly accounted for as required by law.
- Expenditures of money from the trust funds exceed the amount of income earned by trust fund investments.

- Trust fund money is loaned to the cemetery or used as a security for a cemetery loan.
- Improper investments of the trust fund money resulting in losses to the trust funds.
- Cemetery authorities unable to provide documentary evidence that the trust fund expenditures meet the requirements of law.

When shortages have been found, the Bureau has required the trust funds to be made whole by the cemetery owners. At times, the funds have been made whole by proceeds from the sale of the cemetery. When audits identified missing funds (such as when funds were not deposited within the time required by law, or when deposits were less than the required minimum) money was required to be repaid to the trust funds. Where funds were improperly invested, cemeteries were required to place those funds in appropriate investments.

The cases in which shortages could be linked to acts of dishonesty or fraud, losses have been substantially greater than $50,000. At Sunnyside Cemetery in Long Beach, the owner admitted to embezzling some $500,000 in trust funds, and was sentenced to 4 years in prison. At Hollywood Memorial Park Cemetery and Lincoln Memorial Park Cemetery, civil action by the Attorney General, and criminal action by the Los Angeles District Attorney resulted in guilty pleas to felony charges and restitution orders of more than $520,000 to the trust funds.

While the size of the fidelity bond may be an issue, the bonding process itself plays a role of another measure of the adequacy, fiscal and otherwise, of the cemetery corporation. The surety insurer issuing the bond must weigh the stability of the cemetery corporation against the risk of paying out on the bond. When a bonding company refuses to issue or renew a bond and the bond lapses, it becomes a clear indicator that there could be problems with the cemetery corporation.

The fidelity bond specifically covers loss from acts of fraud or dishonesty by the trustees of the endowment care and special care trust funds. The law requires the cemetery authority to appoint a board of trustees consisting of a minimum of three persons, only one of which can have an ownership interest in the cemetery. To increase the accountability of trustees, the Department sponsored legislation (AB 603, Chapter 142, Statutes of 1997) to require each member of the board of trustees to provide signatory acknowledgment of understanding the role of a trustee in managing trust funds, including: trustee duties, powers and liabilities; reporting and regulatory requirements; the care of active cemeteries.

Instead of appointing a board of trustees over the trust funds, the cemetery authority may appoint as sole trustee of the trust funds any bank or trust company qualified to conduct trust business in California. The $50,000 fildelity bond is not required when a bank or trust company is appointed as sole trustee.

Summary

It would appear that the size of the $50,000 bond is not sufficient to cover many losses to cemetery trust funds. When Bureau audits identify significant trust fund shortages, the losses are greater than the size of the bond in the vast majority of cases. The Bureau's administrative oversight in requiring any trust fund shortfalls to be fully funded has proven to be more effective than collecting on the fidelity bond.

It also would appear that the scope of the fidelity bond may be too narrow to be meaningful. By making the bond payable when loss is due to acts of fraud or dishonesty by the trustees or trustee, the law draws a narrow set of circumstances under which the bond must pay money into the trust funds. Furthermore, establishing acts of fraud or dishonesty by the trustees requires a high level of proof in order for the bond to pay out.

2. Raising the Fine Cap

Issue: *Does the Bureau feel that the existing fine structure acts as a sufficient deterrent?*

Recommendation: *The Bureau should examine the need to increase or modify the fine cap.*

Bureau Response:

The Bureau has authority under Business and Professions Code (BPC) § 125.9 to establish a system for issuing administrative citations to licensees for violation of the licensing act or the Bureau's regulations. The citation may contain an order of abatement or an order to pay a fine assessed by the Bureau. The administrative fine cannot exceed $2,500 with respect to the violation.

The system of citations and fines administered by the Bureau is established in Title 16, California Code of Regulations (CCR). The regulations were originally adopted by the former Board of Funeral Directors and Embalmers in 1992 and by the Cemetery Board in 1993.

Administrative citations are a valuable enforcement and compliance tool for those cases where there are clear violations of the law, but the seriousness of the violations do not warrant filing an administrative action through the Attorney General's Office.

In addition, the Bureau has authority under BPC § 148 to issue citations, orders of abatement and fines for unlicensed activity. Administrative citations for unlicensed activity must meet the same requirements as those issued under BPC § 125.9.

The Bureau issues citations and fines as a result of violations found and evidence gathered during inspections of licensed businesses, complaint investigations, trust fund audits, and other Bureau regulatory activities. An inspection or investigation may document violations of numerous laws, and therefore an administrative citation may include several individual citations and assess fines for each of those cited violations.

In assessing an administrative fine, the Bureau must give due consideration to several factors, including: the gravity of the violation, the good or bad faith of the one cited, the history of previous violations, the extent of the cooperation with the Bureau's investigation, and the extent to which the damage or injury caused by the violation has been mitigated.

When the Bureau assesses a fine, BPC § 125.9 limits the total fine assessed to $2,500 for the inspection or investigation. On a number of occasions, citations and fines have been issued which total more than $2,500, because of the number and seriousness of the violations. In those cases the actual fine assessed is reduced to $2,500 because of the limitation of Section 125.9.

Since the Department consolidated the regulation of the cemetery and funeral industry into a Bureau structure, the Bureau has reviewed and restructured many of its enforcement operations including its citations and fines. In 2001, the Bureau issued more than 90 citations, with assessed fines totaling more than $80,000. Of those citations, 15% were issued without fines. Where citations with fines were issued, not every violation contained within the body of the written citation was necessarily assessed a fine (depending upon the circumstances, abatement can be considered satisfactory resolution of the violation cited). When fines were assessed, those fines were generally assessed the minimum fine allowable for the violation (Bureau regulations give a range of fines for each violation. For example, the administrative fine for a violation may range from $501 to $1,000. In this case, the minimum fine would be $501). Of the 78 citations in which fines were assessed, 9 had fines totaling more than $2,500, but because of BPC § 125.9, the collectible fine was capped at $2,500.

Although the largest fine associated with a citation in 2001 was $4,809, historically there have been much higher fines assessed that were also capped at $2,500 because of BPC § 125.9. For example, in 1999, the Bureau issued a citation to a cemetery with fines totaling $33,600. The citation, for multiple cremation record keeping violations,

was the second such citation and fine issued to that cemetery in less than two years. Ultimately, the cemetery paid the $2,500 fine and came into compliance and, more importantly, has not repeated the violations since that time.

It appears that the fine structure and the $2,500 fine limit works effectively in many cases, but may not be as effective for others. Those licensees who operate on the edges of the law, at times do not appear to be motivated by the assessment of fines, and the current dollar limitation. Other licensees appear to view fines as simply a cost of doing business. For those, the $2,500 fine limit may be inadequate.

Summary

Consideration should be given to increasing the accountability of those who violate the licensing law by modifying the $2,500 limit for administrative fines. The limit might be increased by either raising the limit for each inspection or each investigation made with respect to the violation, or by raising the fine limit for a second or subsequent citation and fine that is assessed within a three year timeframe.

ATTACHMENT K

“Mortician with a Badge,” Los Angeles Times, December 23, 2011

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Los Angeles Times | ARTICLE COLLECTIONS

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'A mortician with a badge'

As a state inspector, Steve Allen visits funeral homes and cemeteries, enforcing rules designed to protect workers and the grieving. He reaps satisfaction from what some might see as a grim task.

December 23, 2011 | By Thomas Curwen, Los Angeles Times

Reporting from Desert Hot Springs, Calif. -- Briefcase in hand, Steve Allen knocks on the back door of Rose Mortuary and Crematory. He's been on the road for two hours, and it's a little before 9; the late-autumn sun paints the distant cliffs of Mt. San Jacinto yellow and gold.

Manager Thomas Moen is surprised by the visit. He glances about to make sure that the consumer guide and price lists are displayed as required by law.

"How ya doing?" Allen's voice projects a robust exuberance.

"Fit as a fiddle...," says Moen without missing a cue.

"... and happy as a lark," says Allen, completing Moen's signature response.

AUDIO SLIDE SHOW: Mortician with a badge

They have known each other for almost eight years, and beneath the surface of their friendliness is a familiar tension. If the state's funeral industry had police officers, Allen, 55, would be one.

He is a field representative for the state's Cemetery and Funeral Bureau — a "mortician with a badge," as he's heard himself described — and is here to inspect the embalming and storage room and look at the price sheets. In his shirt pocket he carries a leather wallet that contains a small medallion embossed with the seal of the state of California.

Moen shares how busy the mortuary's been, and Allen scans the room. He notices a framed newspaper article from 2009 when the funeral home invited visitors to sign memorial books for Michael Jackson, Ed McMahon and Farrah Fawcett.

"When they say people die in threes, there's the proof," Allen says.

Allen is a master of misdirection. After looking at the article, he checks the licenses mounted on the wall. Satisfied, he asks to go into the crematory and embalming room.

He knows how disconcerting the work might sound to an outsider — poking around funeral homes, looking into the backrooms and darkened closets for anything amiss — yet he does not take his authority lightly.

With a staff of 18 and an annual budget of $4 million, the Cemetery and Funeral Bureau employs nine field representatives like Allen whose job is to make sure licensed cemeteries, crematories and funeral establishments are not breaking state laws and regulations. The bureau is overseen by the Department of Consumer Affairs.

Allen lives in Oceanside and this year has logged nearly 20,000 miles inspecting 200 out of the 213 businesses monitored by the state that dispose of the dead in Riverside, Imperial and San Diego counties. Today he has two stops to make in the Coachella Valley.

He last visited the Rose facility in June to inspect the crematory. Moen had told him that the owners planned to replace the floor, and although it is not part of today's inspection, the manager is happy to show off the results. As the furnace door opens, Allen peers through the flames and admires the workmanship.

Next he wants to see the room where the bodies are stored. Moen leads Allen to the 42-degree cooler. Allen looks beyond four corpses wrapped in white sheets and notices a chipped piece of Formica veneer. He angles a gurney out of the way and takes a photograph.

When Moen asks why, Allen explains the violation. "It's exposed wood, and you can't sanitize exposed wood," he says. It will absorb fluids and blood-borne pathogens, presenting a health risk to the staff.

Allen can cite the regulation number, but in case he's challenged, he carries a notebook that contains highlighted pages of the California Code of Regulations, Federal Trade Commission rules and welfare regulations governing the funeral business.

Inspections cover more than 110 requirements. Some are written to keep workers safe. Most, according to Allen, help ensure that families know what they are getting into when they purchase funeral services. For instance, he says, they need to know that embalming is not legally required and that caskets with sealing devices don't preserve human remains. They also need to be protected from hard-selling tactics.

Violations, like the chipped veneer, are often minor, but Allen works with the assumption that if you keep an eye on the details, the larger problems will reveal themselves.

Scandals in the business are legendary — the funeral director in Riverside who sold body parts, the Northern California man who warehoused thousands of boxes of ashes that he had contracted to scatter from his plane, the cemetery in Compton with bone fragments and casket pieces spread about the grounds.

Allen has investigated his share. Most arise from complaints brought to the bureau: the family that felt the funeral home was slow in picking up the deceased, the family that believed the cemetery wasn't maintaining their plot, the family that was offended by cursing in the presence of the dead.

His inspection completed, Allen reviews the findings, all of which represent quick fixes. Moen has the demeanor of a pulled-over motorist as Allen fills out a triplicate form and asks for his signature. Violations are judged in Sacramento, where fines, up to $5,000, may be waived or assessed.

California has been regulating the work of its funeral directors and embalmers since 1939. Most of the early laws secured the rights of the dead against such desecrations as grave-digging and "moral turpitude."

Thirty years ago, thanks in part to the work of journalist Jessica Mitford, new regulations focused on protecting the consumer. In 1971, state legislation required funeral directors to itemize costs. Most funerals had been priced as packages.

Doug Meyer, a Woodland Hills attorney, represents a number of clients in the funeral industry who find the regulations excessive.

Want to put your funeral home name and logo on a coffee mug? Be sure to include your license number. Want to sell wood caskets? Be sure to specify the color of the stains: light, medium or dark. Want to write a contract for a family? Be sure to provide them with a copy of the bureau's 24-page consumer guide before putting anything in writing.

"It's the old story of a good idea gone off track," Meyer said. "Certainly consumers need to be protected, but when you wend your way through all the laws and regulations, then you see that the goal is sometimes lost."

The bureau is reviewing regulations that might be outdated, according to its chief, Bev Augustine, but the spirit of the law will be maintained: the belief that families that visit funeral homes are emotionally compromised and vulnerable to businesses that would take advantage of them in their grief.

With a cellphone in his lap and diet soda in the center console, Allen is heading down Interstate 10 in his state-issued Ford Taurus en route to Rose Mortuary's branch in Palm Desert. He adjusts his wrap-around shades and Bluetooth.

Allen managed a number of funeral homes in Los Angeles until 2003, when he heard about an opening in the bureau. He grew up in a military household and was ready to work law and order for the state.

The transition from the private to public sector didn't take much time. He learned to keep the inspections friendly, but he has been yelled at and told to go after the big fish and leave the small ones alone. He accepts it. "I'm not their friend," he says. "I'm their regulator."

As he heads down Monterey Avenue, he mentions three funeral establishments within two blocks of one another. The business is changing, he says; caskets are being sold at Costco, funeral homes are opening outlets in strip malls. He's approved the opening of 14 businesses since January.

Increased competition means novel proposals. Last year, he took a call from a Florida-based company that encased cremated remains in concrete and made artificial reefs with them. After developing the market on the East and Gulf coasts, they wanted to try California. Allen referred them to Sacramento. The proposal was turned down.

One mortuary owner asked about setting up an offshore buoy with niches for cremated remains and a kiosk in a shopping mall to solicit business. Both ventures would be illegal, Allen told him; funeral establishments must have a fixed address.

Allen admits to being "a dinosaur" who values tradition in the funeral service, but he knows his feelings are irrelevant to his work. When his father died, a funeral home made the arrangements — from embalming to the cemetery service — and Allen found it comforting to know that everything was handled in one place.

He walks through Rose's back door and greets office manager Ardi Garnett and funeral director Pelzer Brown.

They give him the quick tour, then leave him alone.

Over an hour, he finds three violations: failure to post the disclaimer about casket sealing devices on one of the caskets, failure to describe the stain of the wooden caskets and failure to list properly the caskets on the price list.

As Allen writes up the report, Brown is disappointed. Allen reminds him that the mortuary has two weeks to make the corrections. "They will be corrected," Brown says.

One week later, Allen received in the mail two forms, each signed by the manager of the Rose facilities, indicating that all the violations had been corrected.

There are times when Allen conducts inspections and sees family members making their arrangements or hears their voices through closed doors. He knows they are often overwhelmed.

"It's the first time they have had to deal with these options," he says. "As modern as we are — with all our technology and advancements — death is still a taboo subject."

He would like to say something to them, offer an expression of condolence, but it is not his place. The best he can do is protect them, and for that, he turns back to his dog-eared copy of the regulations.

AUDIO SLIDE SHOW: Mortician with a badge

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ATTACHMENT L

Table 3: Expenditures by Program Component

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Table 3. Expenditures by Program Component (Cemetery) (dollars in thousands)

	FY 2010–11				FY 2011–12				FY 2012–13				FY 2013–14			
	Personnel Services	**OE&E**	**Total**	**%[3]**	**Personnel Services**	**OE&E**	**Total**	**%[3]**	**Personnel Services**	**OE&E**	**Total**	**%[3]**	**Personnel Services**	**OE&E**	**Total**	**%[3]**
Enforcement	$505	$230	$735	36%	$541	$203	$744	35%	$557	$197	$754	36%	$585	$253	$838	35%
Auditing	$379	$95	$474	24%	$406	$111	$517	25%	$371	$101	$472	23%	$390	$113	$503	22%
Licensing[1]	$84	$24	$108	5%	$90	$36	$126	6%	$93	$37	$130	6%	$97	$35	$132	6%
Administration [2]	$252	$63	$315	16%	$271	$74	$345	16%	$269	$74	$343	17%	$283	$82	$365	16%
DCA Pro Rata	$0	$380	$380	19%	$0	$370	$370	18%	$0	$377	$377	18%	$0	$480	$480	21%
TOTALS	$1,220	$792	$2,012	100%	$1,308	$794	$2,102	100%	$1,290	$ 786	$2,076	100%	$1,355	$963	$2,318	100%

[1] Examination development and administration costs are included in licensing operating expenses and equipment (OE&E).
[2] Administration includes costs for executive staff, Bureau, administrative support, and fiscal services.
[3] Percentage reflects the category's total expenditures relative to the fund's overall total expenditures.
Collected reimbursements are not included in expenditures.

Table 3. Expenditures by Program Component (Funeral) (dollars in thousands)

	FY 2010–11				FY 2011–12				FY 2012–13				FY 2013–14			
	Personnel Services	**OE&E**	**Total**	**%[3]**	**Personnel Services**	**OE&E**	**Total**	**%[3]**	**Personnel Services**	**OE&E**	**Total**	**%[3]**	**Personnel Services**	**OE&E**	**Total**	**%[3]**
Enforcement	$493	$571	$1,064	67%	$460	$465	$925	65%	$410	$477	$887	65%	$467	$776	$1,243	69%
Auditing	$0	$0	$0	0%	$0	$0	$0	0%	$0	$0	$0	0%	$0	$0	$0	0%
Licensing[1]	$71	$70	$141	9%	$77	$47	$124	9%	$59	$36	$95	7%	$47	$53	$100	6%
Administration[2]	$71	$35	$106	7%	$77	$35	$112	7%	$59	$29	$88	6%	$78	$46	$124	7%
DCA Pro Rata	$0	$273	$273	17%	$0	$271	$271	19%	$0	$310	$310	22%	$0	$318	$318	18%
TOTALS	$635	$949	$1,584	100%	$614	$818	$1,432	100%	$528	$852	$1,380	100%	$592	$1,193	$1,785	100%

[1] Examination development and administration costs are included in licensing OE&E.
[2] Administration includes costs for executive staff, Bureau, administrative support, and fiscal services.
[3] Percentage reflects the category's total expenditures relative to the fund's overall total expenditures.
Collected reimbursements are not included in expenditures.