

This document is an extract of a larger publication.

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- *FIRE HAZARDS, FIRE HAZARD SEVERITY RATING*, standard form published by the Director of the California Department of Forestry (CDF) that identifies “Very High Fire Hazard Severity Zones”
- *NATURAL HAZARD DISCLOSURE STATEMENT* standard form “disclosure” document published by DISCLOSURESAVE, Austin, TX.
- Plumas County Emergency Services Advisory Committee – Recommendations for Fire Protection Improvement Standards

The Committee Interviewed:

- Board President, Plumas County Fire Safe Council
- County Planning Director and staff members
- County Building Official
- Members, Board of Supervisors
- *CAL FIRE* Captain and Operations Officers
- Local Fire Protection District Chief

Conclusion

One can only imagine the feelings and thoughts going through peoples’ minds while watching their home burn to the ground with a US Forest fire unit standing by to protect the nearby forest. Or, a local Fire District Unit responds to your house fire, puts the fire out and then tells you that your house is outside of the fire district and you will be billed for the response. This shouldn't happen but it does.

There are many reasons for the above scenarios and they will continue if nothing is done. That is why the Grand Jury feels the Board of Supervisors must take immediate action on the presented recommendations.

Audit Committee Report

Background:

The purpose of the Plumas County Audit Committee is to provide a forum where Grand Jury and Board of Supervisors members meet with county financial management and the independent auditor to ask questions, obtain information, and become familiar with the audit and county financial processes.

The Audit Committee is made up of two members of the Board of Supervisors, the Chief Administrative Officer, the County Auditor/Controller (the chair of the committee), two Grand Jury members, and the County Treasurer/Tax Collector.

The independent auditors are usually retained on a three year contract. The county is currently in year two of its contract with Smith & Newell CPA's. The independent auditor is always available to the Grand Jury to answer questions. The Grand Jury may advise the independent auditor of questionable financial activity and request that the auditor follow up accordingly. The Grand Jury may also contract, separately from the county, with the auditor to conduct special audits.

The schedule of the annual independent audit process is as follows:

- On June 30 of each year, the contracted independent auditor performs a cash count
- Beginning in July, the auditor collects documentation from county departments
- During the months of September through November, auditors are on site to perform their audit function
- In early January, a draft audit report is issued to select department heads and shared with the Grand Jury members
- By mid-February, the Board of Supervisors reviews and approves the final audit.
- The final audit report is required by law to be published by March 30.

County Audit Committee meetings are scheduled as needed. The County Auditor/Controller scheduled an informal meeting on September 9, 2009, so that the incoming Grand Jury members appointed to the Audit Committee could meet the independent auditor, voice any concerns, and learn about the audit process. Grand Jury members were encouraged to defer any financial or audit concerns, which indicate the need for further investigation, to the next Grand Jury so that the matters can be addressed at the September 2010 Audit Committee Meeting.

Findings and Recommendations:

Finding 1: The Grand Jury Audit Committee members found it very helpful to meet the independent auditor and county officials early on in our terms and to learn firsthand about the audit process.

Recommendation: The County Auditor/Controller should continue to schedule an introductory meeting of the County Audit Committee in early September each year.

Finding 2: In January, the County Auditor/Controller provided a very rough electronic draft of the pending financial statements to the two Grand Jury members participating in the Audit Committee. The draft was difficult to follow and understand. It was not feasible for the Grand Jury members to provide comments based upon that draft. The final audit report was not made available to the Grand Jury until the final audit review meeting.