

State of California
COUNTY OF NEVADA

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SEP 20 2023

MARCIA L. SALTER – Auditor-Controller

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August 25, 2022

Presiding Judge of the Nevada County Superior Court
201 Church Street
Nevada City, California 95959

Re: Auditor-Controller Response to the Nevada County Civil Grand Jury Report titled the 2021-2022 Grand Jury Report: Fire Safe Council of Nevada County Growing Pains and Best Practices

Dear Presiding Judge Robert Tice-Raskin,

Please find attached the responses by the Auditor-Controller to the 2021-2022 Grand Jury Report: Fire Safe Council of Nevada County Growing Pains and Best Practices

The responses to the Grand Jury's Recommendations are based on either personal knowledge, County policy and applicable State Statutes.

I would like to thank the members of the 2021-22 Grand Jury for their participation and effort in the reviews and investigations they performed as well as the reports prepared. Their service and dedication to the process is greatly appreciated.

Sincerely,



Marcia L. Salter Auditor-Controller

Attachment

cc: Foreman, Grand Jury
Alison Lehman, County Executive Officer

AUDITOR CONTROLLER RESPONSE TO

2021 - 2022 Nevada County Civil Grand Jury Report

Report on responses to the 2021-2022 Grand Jury Report: *Fire Safe Council of Nevada County Growing Pains and Best Practices*

DATED June 22, 2022

In accordance with California Penal Code § 933.05, the Nevada County Auditor-Controller is responding to the Nevada County Civil Grand Jury FY 2021/22 Report entitled ***Fire Safe Council of Nevada County Growing Pains and Best Practices***

The responses to findings and recommendations are based on examination of official county records, review of the responses by the Auditor Controller.

A. RESPONSES TO FINDINGS AND RECOMMENDATIONS

R1: The Jury recommends that the County engage an independent forensic accountant to review and report FSC financial records and processes.

Disagree

The County does not have operational oversight of Non-Profit Organizations such as the Fire Safe Council of Nevada County and nor does the Auditor-Controller. The County does have a responsibility to ensure those entities with whom they have executed a contract for services are able to and do meet the contractual terms as agreed upon. Under those contractual terms the County does have the ability to audit the books and records of the entity as related to the contract when deemed necessary.

This recommendation has not been implemented.