



NEVADA COUNTY BOARD OF SUPERVISORS
Board Agenda Memo

MEETING DATE: March 28, 2023

TO: Board of Supervisors

FROM: Gina Will, Auditor-Controller

SUBJECT: Resolution Approving Amendment No. 1 to the Contract between the County of Nevada and Clifton Larsen Allen LLP (CLA) for Review of Fire Safe Council Contract Processes, Controls and Procedures, increasing the Contract by \$24,500 for a Total Not to Exceed Amount of \$64,500, and Directing the Auditor-Controller to Amend the Fiscal Year 2022/2023 Auditor-Controller Budget (4/5 Affirmative Vote Required).

RECOMMENDATION: Approve the attached Resolution and associated contract and budget amendments.

FUNDING: The original contract is included in the Auditor-Controller's budget, but an additional General Fund appropriation for the 2022/2023 budget year will be needed to cover the \$24,500 amendment.

BACKGROUND: In accordance with Government Code 26883 the Board of Supervisors shall require the Auditor-Controller to audit the accounts and records of any department, office, board or institution under its control and any district whose funds are kept in the county treasury. Appropriate contract management is in this vein. Periodic review of the contract processes, controls, and procedures of vendors with whom County departments frequently engage is prudent.

Due to concerns raised by County staff, the Grand Jury, and two whistleblowers, on July 20, 2022, contract PESQ4522 with an estimated amount of \$40,000 was executed with Clifton Larsen Allen LLP (CLA)'s forensic audit team to review two of the contracts and contract processes of Fire Safe Council.

- PESP4415 Winter Storm Support and Green Waste Mitigation
- BMS19419 Fuels Reduction Services – Ponderosa West Grass Valley Defense Zone Project (“Ponderosa West”)

The auditors are bound by a code of professional conduct to complete their work in such a manner that provides reasonable basis for their conclusions. Additional interviews, document reviews, and further analysis was needed to complete the evaluation.

It was planned that the amendment would come before the Board for consideration in December 2022. Unfortunately, with the accelerated transition in the Auditor-Controller's office, the amendment was delayed.

The report is available for public review on the Auditor-Controller's webpage through this [report link](#).

Initiated and approved by: Gina Will, Auditor-Controller

Submittal Date: March 9, 2023