

INDEPENDENT AUDITOR'S MANAGEMENT LETTER

To the Board of Supervisors and Grand Jury
County of Plumas
Quincy, California

In planning and performing our audit of the financial statements of the County of Plumas, (County) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

The appendix that accompanies this letter summarizes our prior year comments and suggestions and provides the status regarding these matters. This letter does not affect our report dated March 27, 2020, on the financial statements of the County.

This communication is intended solely for the information and use of management, the Board of Supervisors and others within the County and is not intended to be, and should not be, used by anyone other than these specified parties.



Smith & Newell CPAs
Yuba City, California
March 27, 2020

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COUNTY OF PLUMAS
Appendix A: Status of Prior Year Recommendations
For the Year Ended June 30, 2019

STATUS OF PRIOR YEAR RECOMMENDATIONS

Risk Management- Landfill

Prior Year Recommendation

We recommend that the County maintain insurance coverage for the landfill to minimize the risk of loss.

Status

Implemented

Reconciliation of Monies Held in Evidence Trust

Prior Year Recommendation

We recommend that all monies held in trust be reviewed periodically to determine if they should be forfeited or refunded.

Status

Implemented

Welfare Trust

Prior Year Recommendation

We recommend that these funds be reviewed and reclassified to the appropriate fund.

Status

Implemented

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