

2023-2024

# CIVIL GRAND JURY REPORT

## PLUMAS COUNTY, CALIFORNIA



- A CALL FOR ACCOUNTABILITY-PUTTING THE PUBLIC'S INTEREST FIRST
- KEEPING ALL OUR CHILDREN SAFE; IT TAKES A VILLAGE
- THE MANY FACES OF PLUMAS COUNTY RECYCLING

## About the Civil Grand Jury

The Civil Grand Jury (Grand Jury) is a government oversight panel of volunteers who serve for one year. It makes findings and gives recommendations resulting from its investigations.

Reports of the Grand Jury do not identify individuals by name. Disclosure of information about individuals interviewed by the Grand Jury is prohibited.

California Penal Code, section 929

## 2023-2024 Jurors

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Karen Pierson, Foreperson, Quincy  
Kathleen Price, Foreperson Pro-Tem\*, Quincy

Van Bowman, Graeagle  
Donald “Chopper” Clark, Greenville  
Scott Cruz, Cromberg  
Richard Foster, Quincy  
Shirley Kossow, Indian Valley  
Tracy Morris, Portola  
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Thomas Romero, Portola  
Susan Schneider, Portola  
Laurie Scott, Portola  
Joe Williams, Meadow Valley

\*Recused from “A Call for Accountability-Putting the Public’s Interest First”

To learn more about the Civil Grand Jury, visit:  
<https://www.plumascounty.us/216/Grand-Jury>

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# A Call For Accountability - Putting The Public's Interest First

## Summary

The future of the Plumas County financial system is at stake as shown by an increasing number of audit findings indicating serious issues with the internal controls and the integrity of financial statements. The problem stems from a lack of coordination between the treasurer and the auditor offices caused by using outdated systems which are not compatible. The Treasurer's office has been criticized by both Feather River College and the Feather River Tourism Association for delaying interest payments from investments causing them to be unable to meet their own financial obligations. The Board of Supervisors and the Chief Administrative Officer have no authority over any elected official who is accountable only to the public. This places a greater obligation on the public to understand how the county's financial system is continuing to decline and how citizens are impacted. The failed financial system has resulted in fewer funds from tourists who stay in lodging facilities and fewer funds available to Feather River College to serve students workers. Missed deadlines have also impacted Public Works transportation projects leaving less money for road improvement projects. Now is the time for the public to be informed and take action to remedy this situation. The Grand Jury recommends the following:

- 1) The State Controller's Office be used for assistance in streamlining the Treasurer's office.
- 2) The Board of Supervisors hires a Fiscal Officer to assist the County Administrator's Office.
- 3) The Treasurer/Tax Collector enforce the current tax assessment on lodging facilities.
- 4) The Board of Supervisors reinstates the Treasury Oversight Committee.

## Background

Missed audit deadlines lead to dire consequences.

There seems to be little dispute that Plumas County has been in a state of fiscal disarray for several years as evidenced by the current credit rating of triple B minus. For the past six years the department heads were not asked to review their budgets for adjustments, leaving the Board of Supervisors (BOS) to approve budgets based only on figures from the previous year. The county has been behind with its audits. In a memo dated April 2, 2024, the Chief Administrative Officer (CAO) spelled out how the county is not meeting regulatory standards based in state law.<sup>1</sup>

The county is subject to two types of financial reports: an Annual Comprehensive Financial Report, (ACFR) and a Single Audit Report, (SAR). Both are filed with the State of California Controllers Office.

The Annual Comprehensive Financial Report (ACFR) is an audited financial statement that provides detailed information about a county's financial position and activities for the previous fiscal year. The report is due on April 30<sup>th</sup> of each year.

Plumas County used Smith and Newell, CPAs to conduct an independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with government auditing standards.

According to the State of California, Department of Finance; Single Audit Act:

In accordance with the Single Audit Act of 1984 (which was amended in 1996) and the OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), non-federal entities are required to track federal funds awarded to recipients and pass-through recipients each year. Non-federal entities that expend \$750,000 or more in federal awards in a single year are required to undergo an annual audit to ensure the accountability for federal awards. The California State Auditor (State Auditor) conducts the State of California's single audit.

This report is due on March 30<sup>th</sup> of each year.

The negative impact of missed deadlines includes being placed on the "Do Not Authorize" list. The Public Works Department has many bridge and road maintenance/replacement projects funded through Caltrans. These projects allow for Public Works to be reimbursed for what is referred to as Indirect Cost Rate Plan (ICRP). This is an overhead cost that may be reimbursed, but when the County Audit is late, Public Works is delayed in invoicing for these funds until the audit is completed. In many instances, the project is closed before the overhead costs can be invoiced and is not possible to be reimbursed for the overhead costs. The amount received in indirect cost varies based on the number of projects and depends on when the project is closed. This also impacts grant applications to state and federal agencies. Late audits can also affect the ability of an agency to secure financing future for projects.

## Methodology

Many sources were used to complete this report. The Grand Jury viewed multiple live and archived BOS meetings, examined and notated BOS meeting agendas and BOS meeting packets. The Grand Jury held a series of seven in-depth interviews with elected and appointed staff and officials from various county departments and special districts. This included an examination of budget documents, emails, pay schedules, memoranda of understandings and other detailed documents provided by interviewees. Several state and federal codes and regulations were reviewed, as were many articles from the Plumas Sun summarizing BOS meetings. A combination of sources of information was used to verify statements made during interviews and to corroborate facts and inform the findings and recommendations included in this report.

## Discussion

### CAO and BOS look for remedies.

In May of 2023 the Board of Supervisors hired the accounting firm Clifton, Larson, & Allen (CLA) to review processes and procedures of the county's financial offices and help address the financial risks that had become apparent.<sup>ii</sup> Their review determined that many of these issues were based on outdated systems used by the auditor and the treasurer, the two offices who deal most directly with finances along with the office of the CAO. Outdated systems such as the use of stand-alone EXCEL spreadsheets are not compatible with new software (Tyler-Munis) being used by the county financial offices, thus preventing efforts between the offices to be coordinated and digitally synchronized. Some of the areas of noncompliance identified by CLA included the following:

- a backlog of journal entries
- failing to reconcile cash and investments,
- failing to apportion interest to the special districts,
- insufficient staffing,
- insufficient training on software,
- lack of updated policies and procedures
- non-existence of a Treasury Oversight Committee.

The findings by CLA resulted in several areas of noncompliance with the California County Budget Guide §29060, 61, 62 and §29083(b).

### Focus on Treasurer/Tax Collector

On January 2, 2024, a controversy over the management of the county's financial operations dominated the BOS meeting.<sup>iii</sup> It was stated that the County had been reviewing its financial processes and policies due to being two years behind in audits. A concern was expressed that this may be due to a possible dereliction of duty by the Treasurer/Tax Collector.

A plan of action was requested, and a suggestion was made that it appears on a future BOS agenda. This has met with resistance as there is a preference to add items to the BOS's agenda "when ready" on the part of the Treasurer/Tax Collector. It has also been stated that this is the prerogative of an elected official to place items on the agenda when ready. Also, the BOS has responded to the CAO's repeated attempts to improve operations in the treasurer's office by requesting the treasurer attend meetings to discuss potential changes.

## Treasurer impact on Feather River Tourism Association and Feather River College

The Grand Jury received a complaint outlining the following accusations about the Treasurer/Tax Collector:<sup>iv</sup>

- The office is not properly enforcing county codes regarding transient occupancy tax.
- The office failed to transfer the 2% assessment for the Feather River Tourism Management Association (FRTMA) as outlined in the Management Plan approved by the BOS.<sup>v</sup>
- The office along with county counsel decided that lodging providers on federal lands do not need to collect the 2%, which is supported by law. This has resulted in an unfair advantage to Airbnb providers over lodging providers who are charging and collecting the Transient Occupancy Tax (TOT). Also, Airbnb providers are not required to obtain a TOT certificate leaving the county with little data on the impact of tourism. This has led to an estimate that the county is losing 10-20 % of potential TOT revenues from Airbnb rentals due to the lack TOT certificates.
- The Feather River Tourism Association has complained that the Treasurer/Tax Collector's office has delayed its interest payments. In April 2023 the director of the association told the BOS that it had not been paid on time over its three-year existence. The association had asked for a loan citing \$30,000 plus in overdue payments from the county. The association received assistance from the CAO in finding the missing payment thus preventing a need for a loan.<sup>vi</sup>

Feather River College has also reported problems collecting interest on funds invested in the county investment pool which the Treasurer/Tax Collector manages.<sup>vii</sup> At one time the college was missing such a significant amount of interest payments it could not close its books for 2023. This caused the college's annual audit to result in a finding - a statement by the auditor indicating deviations from standard accounting practice.

### Investment Policy not followed.

The Plumas County Investment Policy and Guidelines,<sup>viii</sup> state that the County Treasurer/Tax Collector will provide a monthly investment report to the BOS, the auditor, school districts, the community college district, and special districts showing the following:

- all transactions
- type of investment issuer
- purchase date
- maturity date
- purchase price
- yield to maturity
- current market value for all securities

Currently the Treasurer/Tax Collector uses PFM Financial Advice and Consultation to fulfill some of the requirements, but the reports do not include all this information. Requests from the Feather River College District for investment reports and apportionment have not been provided in a timely manner. The State Chancellor's Office requires the college to report an exact amount of revenue and the rate of return from investments. The Treasurer had not provided them with this detail. In October of 2023 FRC send a demand letter to the county counsel requesting this information and a reason why the interest on their investments had not been posted to the FRC account. This process has also caused the college to receive complaints from student/workers who have tried to cash their checks only to be told there are insufficient funds in the FRC account. When the investments are not posted to the accounts there are no monies to cover checks resulting in insufficient funds in the accounts. This is due to the Treasurer/Tax Collector's office not transferring the monies to the proper accounts in a timely manner.

There is an ongoing discussion by the Board of Supervisors as to whether the Treasury Oversight Committee should be reinstated. At present the County Treasurer is the Trustee of the investment funds. The current policy states that the investment policy will be reviewed at least annually, yet the last time it was approved was 12/2/2016. "Prior to 2005 the California Code required counties and cities to establish a Treasury Oversight Committee to oversee the policies that guide the investment of public funds. However, this oversight committee became optional in 2005. In 2007 Plumas County discontinued the operation of its committee." At the 2/13/2024 BOS meeting a discussion took place related to updating the investment policy. The Treasurer asked that the Treasury Oversight Committee not be included in the investment policy. The CAO and the President of FRC asked that the Treasury Oversight Committee be reinstated. On January 9, 2024, the BOS "stalled" in approving a resolution to delegate authority to the Treasurer to invest county funds and the funds of other entities - including Feather River College and the Feather River Tourism Association. The routine resolution has not been completed for two years. On May 14, 2024, the BOS tabled the decision concerning the Treasury Oversight Committee.

The BOS received an Independent Accountant's Report from Smith & Newell CPAs on May 7, 2024. "This examination was to determine compliance with the requirements specified in the government code section and the County Investment Policy. This report found most areas in compliance. However, there were findings of noncompliance which were set to be implemented in May 2024.

- Monthly investment reports were not submitted to the BOS within 30 days following the end of each month for the years of 2021 and 2022.
- Administrative Fee was not charged for the correct amount or at the correct quarters.
- Interest Apportionment: cash and investments were not reconciled timely.

## Treasurer response

The Treasurer-Tax Collector attributed the delays in reporting and distributing investment funds to a lack of management software. In response on February 3, 2024 the BOS authorized a three-year contract with Emphasys Software to purchase SymPro at a cost not to exceed \$90,000.<sup>ix</sup> On March 3, 2024, there was a meeting among the Treasurer, SymPro representatives and Plumas County IT Department (PC IT) that focused on the implementation of the system by the Treasurer. Another meeting has been scheduled between SymPro and the Treasurer's office which would include any involved banks. A confirming email from the PC IT department indicated that there had been meetings on 3/22/24 and 4/4/2024, with SymPro, PC IT and the Treasurer's office but there have been no requests for further assistance to PC IT from the Treasurer's office or SymPro for implementation of the software.

## Findings

- F1. The Treasurer/Tax Collector failed to use the software of the county's system (Tyler Munis) resulting in an inability to communicate with the Auditor, Assessor and CAO offices digitally.
- F2. Audited financial statements and audits to the State Controller's Office have not been filed on time negatively affecting the county's ability to secure financing for projects.
- F3. Single Audit Reports (SAR) for agencies with federal funds have been filed late impacting Public Works transportation projects and grant applications funded by federal dollars.
- F4. The Treasurer/Tax Collector has not managed the investments of special districts leaving them with financial uncertainty and lower amounts of return.
- F5. The Treasurer/Tax Collector has failed to implement a system to collect taxes from Airbnb preventing the county from collecting all taxes due from all lodging facilities.

## Recommendations

- R1. The Grand Jury recommends that the BOS contact the State Controller's Office for assistance in streamlining the operations of the Treasurer/Tax Collector by October 1, 2024.
- R2. The Grand Jury recommends that the BOS direct the Treasurer/Tax Collector to use the option within the Investment Policy to reinstate the Treasurer Oversight Committee by November 1, 2024.

- R3. The Grand Jury recommends that the BOS follow the recommendations from CLA including the hiring of a fiscal officer or administrative assistant to assist the CAO's office by October 1, 2024.
- R4. The Grand Jury recommends that the mission statements, and policies and procedures be updated in the Assessor's office, the Auditor Controller's office, and the Treasurer/Tax Collector's office by December 1, 2024.
- R5. The Grand Jury recommends that all job descriptions in Treasurer/Tax Collector, Auditor and Assessor offices include experience and competencies in using digital platforms by June 30, 2025.
- R6. The Grand Jury recommends that the conversion to the use of digital platforms in the above stated offices be completed by December 1, 2024.
- R7. The Grand Jury recommends that the Treasurer/Tax Collector enforce the current TOT ordinance requiring all lodging providers to hold TOT certificates by October 1, 2024.

## Request for Response

Pursuant to Penal Code 933 and 933.05, the Civil Grand Jury requests responses as follows:

From the Plumas County Board of Supervisors within 90 days:

Recommendations 1, 2, 3.

From the Elected Offices:

Recommendations 4, 5, 6, and 7

## Endnotes

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<sup>i</sup>Memo from CAO at the request of the Board of Supervisors April 2, 2024.

<sup>ii</sup>Smith & Newell CPA's: Independent Accountant's Report of Plumas CO Treasury Oversight Examination, ending June 30, 2022.

<sup>iii</sup> Plumas Sun article entitled "Controversy Erupts Over County Treasurer's Office" January 9, 2024.

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<sup>iv</sup> Plumas County Grand Jury Citizen Complaint.

<sup>v</sup> Plumas County Treasurer's Office Investment Policy and Guidelines, 12/2016.

<sup>vi</sup> Plumas Sun article entitled "Controversy Erupts Over County Treasurer's" January 9, 2024.

<sup>vii</sup> Plumas Sun article entitled "Controversy Erupts Over County Treasurer's" January 9, 2024.

<sup>viii</sup> Plumas County Treasurer's Office Investment Policy and Guidelines, 12/2016.

<sup>ix</sup> Plumas Sun County article: "Treasurer gets approval for new software" February 13, 2024.

# Keeping All Our Children Safe; It Takes a Village

## Summary

The Plumas County Child Protective Services (CPS) Department has not worked consistently together with other agencies to ensure the safety and protection of their clients (children). Many agencies need information when reports of abuse are filed, yet sharing this information does not always occur. The Sheriff's office is not always contacted when abuse is suspected. Working with other agencies is mandated through a California Assembly Bill<sup>i</sup> passed in 2019, yet the department has made little effort to update their policies and procedures to follow the new law. Also, it is unclear to the Grand Jury (GJ) how CPS defines child abuse in a consistent regular manner. To remedy the situation the Grand Jury recommends the following:

- 1) All CPS Policies and Procedures (P/P) be updated and reviewed to follow Assembly Bill 2083.
- 2) The Chief Administrative Officer (CAO) review the administrative structure of Social Services and CPS to assure there is adequate oversight and accountability, and that all policies are being followed.
- 3) A report be written to the public identifying the status and trends in the department and published on their website.

## Background

On November 28, 2023, the Grand Jury (GJ) received complaints from two different Plumas County agencies about CPS. The complaints came from agencies that have signed a Memorandum of Understanding (MOU) with CPS.

The Child Protective Services (CPS) is a division of the Plumas County Social Service Department and their mission statement includes the following language: "provides protection, intervention, and ongoing support to children who are victims of or are threatened with abuse, neglect, or exploitation."<sup>ii</sup> CPS is supposed to work with other agencies and is mandated to work with these agencies through Assembly Bill (A.B. 2083) passed by the California Assembly and signed into law by the Governor in 2019. The Bill requires each county's CPS to change the way they interact with other agencies to provide protection to all children to prevent any kind of abuse. This Bill requires each county to create a Memorandum of Understanding (MOU) allowing many different agencies and organizations to communicate about the clients (children) of CPS without violating their privacy rights, thus enabling the other agencies the ability to provide all their services to the child as needed. "Memoranda of Understanding" are legal documents between entities that explain the terms and conditions of a collaboration or partnership

involving two or more parties". The Assembly passed this Bill when it realized that Child Protective Services throughout the State were missing opportunities for other agencies to help CPS meet the mission of protecting children.

The MOU for Plumas County<sup>iii</sup> was put into place in January of 2023 signed by the following agencies: Social Services, Behavioral Health, Probation, Plumas County Office of Education, Plumas Crisis Intervention & Resource Center, Far Northern Regional Center and Plumas County Board of Supervisors. The Plumas County MOU has been in place for over a year, yet the department has made little effort to update their policies and procedures to follow the new law.

## Methodology

The GJ conducted a total of six interviews, carefully read the Assembly Bill and the Plumas County MOU, visited many websites addressing the Bill and ways to implement the MOU's Plumas County CPS Policy and Procedures (P/P) manuals were reviewed and other California Counties CPS websites were visited by the GJ to understand why and how important the State of California considered the reasons for implementing this Bill. Various websites describing AB 2023 and ways to produce the MOU that the Bill required were also reviewed. **Note:** When the GJ requested any information from CPS the GJ requested that all client information be redacted prior to sending any of the requested documents to the GJ.

## Discussion

### Child Abuse Defined

CPS has clients that end up in their care for several different reasons. Clients can voluntarily come under the care of CPS when the parents are overwhelmed by life and realize they need help to provide for their child. The Court can order CPS to provide care for a client when parents have broken laws that put the child in danger even when the parents had no intention of endangering the child. If parents are incarcerated CPS will try to place the child in a safe environment. The goal of CPS is to first place children with the parents if they can ensure the placement is safe, the next choice is a close relative, but a safe placement remains the goal. Child abuse or neglect<sup>iv</sup> covers a wide variety of actions which could include the following:

- Neglect - A child is not able to provide for their own needs due to age or disability, and a parent or care giver does not meet those needs.
- Abuse - A child is physically or emotionally traumatized.
- Sexual Abuse - Exploitation, such as a child is put into sex trafficking.
- Abandonment - A child has been left with no means of support.

Regardless of the severity of the abuse CPS has the responsibility and obligation to protect all children. CPS clients have a tremendous amount of privacy because they are children. Some children have medical issues and some are Tribal children. All agencies are committed to upholding all privacy rights when information held by CPS is shared with other agencies.

## Assembly Bill 2083

This sharing of information has now been mandated by the state of California to streamline the process of securing all available resources. Assembly Bill 2083 was passed and signed into California Law in December of 2019. It requires each county CPS department to change the way they interact with other agencies to provide protection from abuse for all children. The Bill mandates each county to create an MOU to be in place by July of 2020. The MOU requires that several different agencies have access to information about children being served by CPS without violating their privacy rights.

The State has offered education programs to support the implementation of the Bill, including:

- “AB 2083: Children and Youth, California Welfare Director’s Association Conference”<sup>v</sup>
- “AB 2083: CHILDREN AND YOUTH SYSTEM OF CARE Legislative Report, January 2023.”<sup>vi</sup>

These and other offerings were designed to help counties put their MOU in place and support the intent of the bill. Interviews with various departments could not confirm if anyone from CPS had attended these conferences, which were also offered online.

## CPS Policies and Procedures outdated and not followed.

Information was requested by the GJ to determine how Child Protective Services (CPS) functions and how information is used to make decisions, including all rules and regulations and state law. When information was not received within ten working days (required by California Law) the information was subpoenaed<sup>vii</sup>. The following conclusions were determined by the Grand Jury (GJ) from the CPS responses to the subpoena:

- There is no information in the CPS Policies/Procedures manual identifying the date the Policy and Procedures manual was signed by the Director of the department.
- The manual contains approximately 22 documents, most dated from 2007 to 2019; four documents have been put into the manual since the GJ started its investigation of CPS.
- There is no Index or Table of Contents in the Policies/Procedures manual.
- Items not considered Policies such as Response Plans and Memoranda are found in the manual.
- There is no Policy/Procedure for keeping the manual updated.

- The first meeting to set up the mandated Memorandum of Understanding (MOU) per AB 2083 (passed in 2019) was not held until February 2024, a year after the MOU was put in place in Plumas County and 3 months after the GJ started its investigation of CPS.
- There is no reference in the policy and procedures manual about AB 2083 or the Memorandum of Understanding signed in 2023.
- There has been no education or training concerning the Memorandum of Understanding.
- There have been discussions about AB 2083 and the Memorandum of Understanding at staff meetings which the Director of Social Services did not attend.
- Employee's names are sometimes used in a P/P, rather than a title or job description.

## Suspected Child Abuse Report process not followed

A Suspected Child Abuse Report (SCAR) is many times the way in which a child is introduced to CPS. Anyone can send a SCAR to CPS, but most times they are turned into CPS by someone who has daily contact with the child such as by a designated mandated reporter<sup>viii</sup> at their workplace, or by employees of an agency that is part of the MOU. There does not appear to be any process in place at CPS to report back to the person who turns in a SCAR, even though the MOU would allow it. There have been incidents where the SCAR indicated that a crime might have been committed against a child, yet it was not forwarded to the Plumas County Sheriff's Office. This is extremely important as there have been cases where criminal charges were later brought against the people reported in the SCAR, and if the Sheriff's Office is not notified in a timely manner, it might hinder an investigation. In other instances, pictures of physical abuse have been documented in the SCAR, yet it was never sent to the Sheriff's office. In these cases, the Sheriff's Office received the SCAR only after making a request for it after receiving other relevant information.

An older Policy (Emergency Response Services March 14, 2007) has a procedures page with a check-off box that states that SCARS will be forwarded to the Sheriff's Office. A more recent Memorandum (February 29, 2024) also states SCARS will be forwarded to the Sheriff's Office. However, within 14 days of this Memorandum being placed in the P/P manual there was at least one SCAR not forwarded to the Sheriff's Office where a child was put in extreme danger. After the Sheriff's Office requested the SCAR the District Attorney's office informed the CPS department that criminal charges were being placed against the person mentioned in the SCAR. However, the overseeing agency, Social Services continued to state that "all SCARs are not forwarded to the Sheriff's Office", and referred to examples of information found in SCARs that would not prompt a referral to law enforcement. The criterion for forwarding a SCAR to the Sheriff's office remains unclear.

## CPS Reports to the Public not updated

The Social Services Department has a website<sup>ix</sup> where its report to the Board of Supervisors and the public are posted. There is a statement written in 2016 describing a quarterly report of social services trends.

- “Quarter Ending: March 31, 2016” “Social Services Trends is a quarterly report to the Plumas County Board of Supervisors and members of the public”.

After the GJ pointed out that the website was out of date by 7 years it now includes the updated statement.

- “Semi-Annual Ending: June 30, 2023” “Social Services Trends is a semi-annual report to the Plumas County Board of Supervisors and members of the public.

There is no report from March 2016 to June 2023 that the GJ was able to find at the Website or mentioned in any Board of Supervisors (BOS) open meetings, on how the department was functioning. When the GJ last looked at the Website the most recent report June 2023 does not meet the “Semi-annual” definition since there is no report for January 2024 and as of May 2024 the report is 5 months past due.

## CPS Staffing shortage

There has been a shortage of staffing throughout the county including CPS. The Director of CPS discussed this with the BOS during his closed session evaluation process. However, the GJ could not find any information where it was discussed at any public BOS meetings. There is also nothing in the June 2023 report indicating that CPS is not able to provide services due to staff shortages or financial department needs. Also, no interviewee from CPS stated that lack of manpower or finances were a significant problem at the department.

## In conclusion

CPS has been negligent in implementing AB2083 which allows them to share information about CPS clients with many agencies while guaranteeing the privacy rights of the children. This lack of transparency serves to raise questions as to why. It also leaves children at risk when law enforcement does not know a possible crime has been committed against a child.

## Findings

- F1. The CPS Policies and Procedures do not include concise and usable information leaving staff little direction how to perform their job duties.
- F2. There are no Policies/Procedures on training or education of CPS Staff Members.
- F3. CPS does not follow what is outlined in policy leaving the manual with no value.
- F4. The Policies/Procedures manual does not have any Policy/Procedure on the specific handling of SCARS.
- F5. The Director of Social Services is not involved with the CPS department leaving them with little oversight and guidance.

## Recommendations

- R1. The Grand Jury recommends that the CPS policy manual be completely reviewed and rewritten including an Index, Table of Contents and be electronically available by June 2025.
- R2. The Grand Jury recommends that the CAO review the administrative structure of the Department of Social Services to assure adequate supervision is provided by December 2024.
- R3. The Grand Jury recommends that the website include a complete report to the BOS and the public on the status of CPS by October 2024.
- R4. The Grand Jury recommends that the MOU currently in place with other agencies be followed as written.

## Request for Response

Pursuant to Penal Code 933 and 933.05, the Civil Grand Jury requests responses as follows:

From the Plumas County Board of Supervisors within 90 days:

Recommendations 1, 3, 4.

## Endnotes

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<sup>i</sup>[https://digitaldemocracy.calmatters.org/bills/ca\\_201720180ab2083](https://digitaldemocracy.calmatters.org/bills/ca_201720180ab2083)

<sup>ii</sup><https://www.plumascounty.us/239/Children-Family-Services>

<sup>iii</sup> Plumas County Memorandum of Understanding.

<sup>iv</sup> <https://www.childwelfare.gov/resources/definitions-child-abuse-and-neglect-california/>

<sup>v</sup> [https://www.cwda.org/sites/main/files/file-attachments/ab\\_2083\\_\\_toward\\_effective\\_children\\_and\\_youth\\_system\\_of\\_care\\_1.45pm\\_draft3.pdf?1604511094#:~:text=Assembly%20Bill%202083%20\(Chapter%20815%2C%20Statutes%20of,foster%20care%20who%20have%20experienced%20severe%20trauma.](https://www.cwda.org/sites/main/files/file-attachments/ab_2083__toward_effective_children_and_youth_system_of_care_1.45pm_draft3.pdf?1604511094#:~:text=Assembly%20Bill%202083%20(Chapter%20815%2C%20Statutes%20of,foster%20care%20who%20have%20experienced%20severe%20trauma.)

<sup>vi</sup> <https://www.chhs.ca.gov/wp-content/uploads/2023/02/AB-2083-Multiyear-Plan-for-Increasing-Capacity.pdf>

<sup>vii</sup> Subpoena

<sup>viii</sup> <https://www.plumascounty.us/239/Children-Family-Services>

<sup>ix</sup> <https://www.plumascounty.us/94/Social-Services>

# The Many Faces of Plumas County Recycling

(California Redemption Value (CRV), Organic Waste and Inorganic Waste)

## Summary

In the last few years there has been a reduction of CRV recycling centers in Plumas County for a number of reasons. Some private recycling centers have closed their doors, in one case the owner-operator passed away and the business was shut down. Reduced prices for CRV plastics have caused a glut of the material reducing the demand so many private recyclers have called it quits. Some stores refuse to take large quantities of bottles or cans putting the burden on the consumer to find a location that will take their CRV material. During the Plumas County Grand Jury (GJ) investigation into understanding more about CRV recycling we found the following:

- 1) It is not economical for many Plumas County citizens to drive to CRV redemption centers to receive the deposits for their bottles or cans. Many residents live outside the town or city limits.
- 2) There is a lack of readily available information about CRV, organic waste policies and inorganic waste being addressed and mandated by the California Senate on the Plumas County website.

This Grand Jury report addresses issues about recycling in Plumas County CRV, organic waste and inorganic waste.

## Background

Questions were raised about California Redemption Value (CRV) recycling in Plumas County. Where can you go to redeem your CRV materials, why are some areas offering recycle bins to collect CRV and what actually happens to that CRV material? During our investigation into CRV recycling the Grand Jury discovered that there is a bigger issue regarding recycling in Plumas County and California in general.

## Methodology

The Grand Jury interviewed businesses that are currently handling waste products in Plumas County.<sup>i</sup>

We accumulated information about local businesses that handle CRV material, organic waste and inorganic waste products.<sup>ii</sup>

The Grand Jury also interviewed a member of Public Works department for Plumas County who informed us about California Senate Bill (SB) 1383.<sup>iii</sup>

Other research was done online and websites were visited<sup>iv</sup> and documents were procured for review.<sup>v</sup>

## Discussion

CRV can be bottles, aluminum cans, aluminum scraps, copper wire, etc., to see where you can redeem CRV bottles and cans (see endnotes).<sup>vi</sup>

Other forms of recycling include organic material and inorganic material.

Organic waste is bio-degradable material that comes from plants or animals. It also can be food-stained paper or food soiled paper. Potato peels, grass clippings, pine needles and left over foods such as chicken bones and meat scraps are also organic waste. Some organic waste is currently recovered by local organizations.<sup>vii</sup>

Inorganic waste can be Tires, Mattresses, Paint, Electronics, etc., which are sometimes handled when Plumas County receives grants to offer removal of these items. Occasionally, some local businesses will accept these items too.<sup>viii</sup>

CRV is removed from Plumas County and transported to Nevada and Sacramento where it is separated at Material Recovery Facilities (MRF)'s the dirty material go into landfills and the clean material is recycled.<sup>ix</sup> Due to the small number of Plumas County residents, it is not cost effective to separate CRV in Plumas County. Plumas County has an exemption because its population is less than 70,000 which allows material to be taken elsewhere to be sorted or disposed.<sup>x</sup>

## Legislation that may affect Plumas County Residents

The State of California has enacted Senate Bill (SB 1383) the goal was to reduce landfill organic waste by 75% by 2025 (from the 2014 levels). It's estimated that 20 million tons will be diverted from landfills. The legislation aims to help reduce greenhouse gases and potentially recover as much as 20% of edible food that can be redirected to charitable organizations.<sup>xi</sup> SB 1383 has a

number of implications for both private and governmental agencies. Household residences are expected to participate in SB 1383 as well.

Assembly Bill 2902 (AB 2902) was created to address the Senate Bill 1383. AB 2902 requests exemptions for counties with less than 70,000 residents. Those counties currently have an exemption from SB 1383 until January 1st, 2027. There are 19 counties that have an exemption, combined they produce less than 5% of all organic waste in California. The Proposed Assembly bill 2902 will provide further exemptions but mainly address curbside pickup while other requirements will still apply.<sup>xii</sup>

Supermarkets, food distributors, restaurants, hotels, health stores, large venues etc. are examples of “Food Generators”. Food generators are expected to distribute left over edible food from grocery stores, restaurants and hotels etc. to food recovery organizations. They are also expected to distribute non-edible organic material that is usable as animal feed.

## Findings

- F1. There are too few CRV recycling locations in Plumas County making it difficult for citizens to easily redeem CRV bottles and cans.
- F2. There is a lack of readily available information about CRV, organic waste and in-organic waste policies being addressed and mandated by the California Senate on the Plumas County website.

## Recommendations

- R1. The Grand Jury recommends that the Plumas County Public Works should update their website to include more information about how and where CRV recycling is done by Dec. 31, 2024.
- R2. The Grand Jury recommends that the Plumas County Public Works website should provide information about proposed changes in recycling laws SB 1383 and AB 2902 by Dec. 31, 2024.

## Endnotes

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<sup>i</sup> Plumas County Department of public works administrative personnel; Intermountain Disposal administrative personnel.

<sup>ii</sup> Plumas County Department of public works administrative personnel; Intermountain Disposal administrative personnel.

<sup>iii</sup> Plumas County Department of public works administrative personnel; Intermountain Disposal administrative personnel.

<sup>iv</sup> Little Hoover Commission <https://www.lhc.ca.gov>; California recycle Home page found at [calrecycle.ca.gov](https://calrecycle.ca.gov); Rural county representatives of California found at <https://www.rcrcnet.org>; Intermountain disposal found at <https://www.intermountaindisposal.com>; Waste management found at <https://www.wm.com>; Plumas county department of public works found at <https://www.plumascounty.us/92/Public-Works>; Plumas county department of environmental health found at <https://www.plumascounty.us/174/Environmental-Health>; Plumas county news found at <https://www.plumasnews.com/plumas-residentsexempt-From-food-recycling-for-now/>

<sup>v</sup>Senate bill 1383 approved by governor on 9/19/2016 filed with Secretary of State 9/19/2016; Assembly bill 2902 introduced 2/15/24, currently in assembly appropriations Committee 5/1/2024; Assembly bill 2902 letter of support by Plumas County board of supervisors approved 4/2/2024; Feather River disposal contract with Plumas County in 2017 for 10-year duration; Intermountain disposal contract with Plumas County in 2017 for 10-year duration; Plumas County code Chapter 14 of title 6, ordinance #23-1147, Adopted 4/18/23; Resolution #21-8642 Plumas County exemption from requirements of mandated Organic collection services 12/7/2021; Cal Recycle SB 1383 waiver approval letter approved 1/1/2022; Senate bill 1383 found at <https://www.ww2.arc.ca.gov>; Assembly bill 2902 found at <https://www.ww2.arc.ca.gov>

<sup>vi</sup> Greenville Transfer Station, Quincy Redemption Center, Safeway.

<sup>vii</sup> Food recovery organizations in Plumas County; Greenville food bank; CAN-community assistance network; Plumas crisis center; Portola resource center.

<sup>viii</sup> Plumas County Department of public works administrative personnel; Intermountain Disposal administrative personnel.

<sup>ix</sup> Plumas County Department of public works administrative personnel; Intermountain Disposal administrative personnel.

<sup>x</sup> Plumas County Department of public works administrative personnel; Intermountain Disposal administrative personnel.

<sup>xi</sup>Senate bill 1383 went into effect 1-1-22.

<sup>xii</sup>Assembly bill 2902 introduced 2-15-24 currently in Assembly Appropriation committee 5/1/24.