

PLUMAS COUNTY AUDITOR/CONTROLLER

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Martee Graham • AUDITOR/CONTROLLER



August 5, 2024

Honorable Judge Douglas Prouty

Judge of the Superior Court- County of Plumas

520 Main Street, Rm 104

Quincy, CA 95971

Re: Response to the 2023/2024 Plumas County Civil Grand Jury Report

Honorable Judge Prouty,

In response to the Final Report prepared by the Plumas County Grand Jury, 2023-2024 term, please consider this a response to the Recommendations.

Finding

F2. And F3. The Auditor Controller number one priority is to complete all overdue audits and become timely with the current year audit. When I started with the Auditor in April 2022, the office was already behind in audits. The backlog was caused by multiple issues including covid, Dixie Fire and staff turnover. We are still attempting to fill the role of Assistant Auditor Controller whose primary duty is the year-end process and preparation of financial statements, including the single audit, as well as many other responsibilities. With that said, the Auditor Controllers office has been able to complete two audits since I was appointed Auditor in October 2022. We are currently working diligently to complete all entries for fiscal year 22/23 and upon completion of those entries we will start year end entries for fiscal year 23/24. It is our goal to complete both audits for fiscal year 22/23 and 23/24 before March 31, 2025.

Response

R4. As of the writing of this response, the mission statement for the Auditor Controller Office has been updated and submitted to the CAO for inclusion for the FY24/25 County budget.

Policy and procedures issued by the Auditor Controllers Office are updated when the need for change arises. The Auditors Controllers Office stands ready to work with any departments who feel current policy and procedures are outdated. We are currently unaware of any requests of policy and procedure changes that are under the authority of the Auditor Controllers Office.

R5. The Auditor Controllers Office is willing to work with Human Resources to update and review all job descriptions in the Auditor Controllers Office. Any updates to job descriptions for any county positions require the involvement of Human Resource department.

R6. The Auditor Controller Office is utilizing digital platforms to complete its work. There are plans to increase the use of our existing digital platforms, such as Tyler Munis, to implement digital workflows for all claim processes including accounts payable and payroll. However, these improvements are not the most pressing needs at the current time. They are on our list of projects, and we will do our best to get them implemented in the future. December 1, 2024, is an unrealistic date for the level of complexity involved in these projects, in addition, these projects will require the involvement of many departments, much setup and a lot of testing before they can be implemented.

The office of the Plumas County Auditor Controller would like to thank the 2023-2024 members of the Grand Jury for their time and dedication in reviewing the financial procedures of the Plumas County departments. It is our desire to provide the citizens in our county with transparent financial information. The staff in this office work hard and are, dedicated to providing timely, accurate and meaningful financial information on the fiscal affairs of county government to the officials of Plumas County, department heads, and the public, with the highest level of professionalism. We appreciate the opportunity to address any questions and provide further explanation as needed.

Respectfully,

A handwritten signature in cursive script, reading "Martee Nieman Graham". The ink is dark and the signature is fluid, with a large loop at the end of the last name.

Martee Nieman Graham

Plumas County Auditor/Controller

Phone (530) 283-6249 FAX (530) 283-6442

Cc. Honorable Board of Supervisors, Karen Pierson, Foreperson, Plumas County; County Administrative Officer