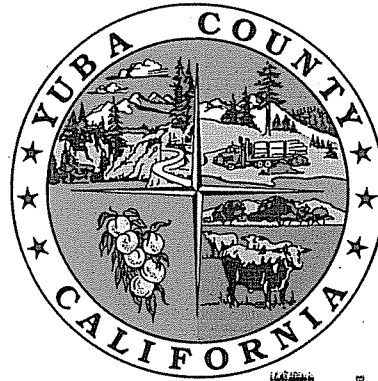


The County of Yuba

AUDITOR - CONTROLLER



DEAN E. SELLERS

915 8TH Street, Suite 105
Marysville, CA 95901-5273
(530) 749-7810

July 5, 2011

7-15-11
FILED
YUBA COUNTY SUPERIOR COURT
H. STEPHEN KONISHI
SUPERIOR COURT CLERK
BY [Signature]
Court Clerk

The Honorable Debra L. Givens
Yuba County Superior Court
215 Fifth Street Suite 200
Marysville CA 95901

The following is my response to the Grand Jury Findings and Recommendations
Findings F1 – F15, F17, R1 – R7, R9 – R15.

FINDINGS:

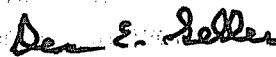
- F1. Disagree. Corrections have been implemented. The Internal Controls of the Auditor's Office are in place and are working within the office.
- F2. Disagree. GASB 34 is in effect.
- F3. Disagree. Trust funds have been electronically entered into the general ledger.
- F4. Disagree. There are always audit adjustments at year end which is not a material weakness.
- F5. Disagree. Funds in miscellaneous accounts are appropriately assigned on a timely basis.
- F6. Disagree. Electronic printouts of financial statements are available.
- F7. Presently I am working on a journal entry process.
- F8. Disagree. I have regularly participated in continuing education.
- F9. Disagree. I was the person that recommended the current software system.
- F10. Disagree.
- F11. Not my duties.
- F12. There is a State Accounting and Procedures Manual dealing with the Auditor's Office available to the staff of my department.
- F13. Do not have the sufficient staff to perform outside audits.
- F14. Disagree. Complaints have not been received and the staff of the Auditor's office provides quality service.
- F15. Disagree. I have continuing Education Credits, I never was asked to prove them.

F17. Disagree.

RECOMMENDATIONS:

- R1. Implemented. Being done at present time.
- R2. Implemented. Being done at present time.
- R3. Implemented. Being done at present time.
- R4. Not true.
- R5. Implemented. Being done at present time.
- R6. Implemented. Being done at present time.
- R7. Implementation in progress. Presently I am working on a journal entry process.
- R9. I was the one to recommend the present system.
- R10. Implementation not needed. I only hire qualified employees.
- R11. Implementation not needed. I encourage staff to continue more training and have paid for their tuition.
- R12. Not my duties.
- R13. Not implemented. Every employee in the Auditor's Office knows their duties.
- R14. Not yet implemented. If I had the staff, I would love to do outside audits.
- R15. Not yet implemented. Great idea and spend more money that we don't have.

Very truly yours,

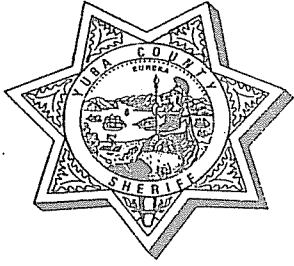


Dean E. Sellers,
Auditor-Controller

DES:kmd

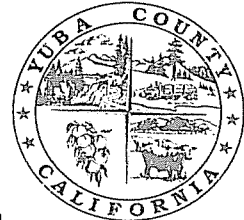
pc: Board of Supervisors

pc: Robert Bendorf, CAO



Yuba County Sheriff's Department

Steven L. Durfor, Sheriff - Coroner

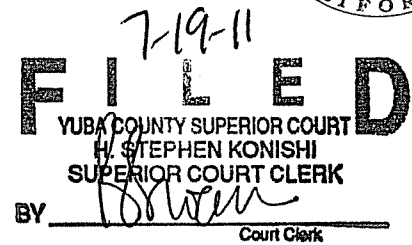


215 5th Street, Suite 150, Marysville, CA 95901

Ph: 530-749-7777 • Fax: 530-741-6445

July 18, 2011

The Honorable Debra L. Givens
Yuba County Superior Court
215 5th Street, Suite 200
Marysville, CA 95901



RE: Response to 2010/2011 Grand Jury Findings and Recommendations

Dear Judge Givens:

This letter, provided pursuant to California Penal Code Section 933, is the Yuba County Sheriff's Department's response to the 2010/2011 Grand Jury Final Report – Findings and Recommendations concerning the investigation into the Yuba County Jail and Yuba County Sheriff's Department's Animal Care Services.

We would like to express our thanks to the 2010/2011 Yuba County Grand Jury for their dedication and professional approach to their duties. It was a pleasure meeting with them and discussing our operations. We also want to applaud the fact that the panel made a point of highlighting exemplary work in their report as opposed to past Grand Juries that focused only on the negative.

Please accept the following response to the 2010/2011 Grand Jury Findings and Recommendations:

YUBA COUNTY JAIL

Recommendation 1: *The Yuba County Grand Jury recommends the Yuba County Sheriff commend the jail staff, personnel and volunteers for their dedication and hard work in making this community a safer place.*

Response to Recommendation 1: I welcome the opportunity to commend staff. We recognize the good work done by the Jail Division on a daily basis. Their job is often seen as routine and not particularly glamorous; however, the importance of the work done in the jail cannot be overstated. A well run jail rarely gets recognized but an in custody death or an escape can bring a wave of criticism.

The recommendation has been implemented. On July 7, 2011, I posted a commendation to staff, spoke about the report and praised staff at recent department meetings and intend to make a more formal presentation at an upcoming department recognition ceremony.

ANIMAL CARE SERVICES

Finding 1: ACS personnel have the best interest of the animal's health, welfare, and safety as a high priority.

Response to Finding 1: Agree. The ACS staff members have found their calling in life and are dedicated to their work. I have personally witnessed their enthusiasm and am grateful that they have chosen to be a member of Yuba County Sheriff's Department Animal Care Services.

Finding 2: ACS personnel appear to be operating efficiently, including the use of volunteers and inmates from the Yuba County Jail. ACS also partners with several local businesses and organizations for animal food donations, supplies, blankets, and support in adoption services.

Response to Finding 2: Agree. Although staffing levels are less than optimal, the ACS staff members are resourceful and find innovative ways to accomplish their objectives. The use of volunteers and inmate workers allow them to do more with less. Partnering with the community has allowed the stretching of limited budget dollars. The ACS staff does an excellent job.

Recommendation 1: The staff and volunteers of ACS should be commended for their efforts in maintaining a healthy and safe atmosphere for the animals they care for.

Response to Recommendation 1: Again, I welcome the opportunity to praise staff and the ACS staff is certainly praiseworthy. This recommendation has been implemented. On July 7, 2011, I posted a commendation to staff, spoke about the report and praised staff at recent department meetings and intend to make a more formal presentation at an upcoming department recognition ceremony.

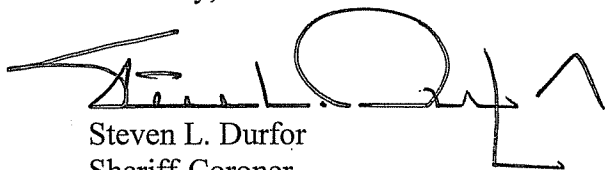
Recommendation 2: The staff and volunteers of ACS should be commended for their efforts in partnering with local businesses and organizations to receive donations and support in adoption services.

Response to Recommendation 2: See response to Recommendation 1.

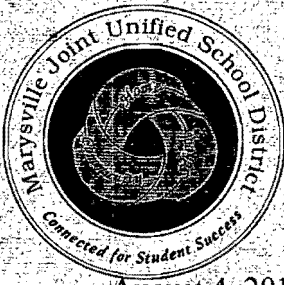
Conclusion

I would like to extend my thanks to the 2010/2011 Yuba County Grand Jury for their service and for the opportunity to respond to the findings and recommendations. I look forward to working with the 2011/2012 Grand Jury. If you have any questions, please feel free to contact me at 749-7779.

Sincerely,

A handwritten signature in black ink, appearing to read 'Steven L. Durfor', with a stylized flourish at the end.

Steven L. Durfor
Sheriff-Coroner



August 4, 2011

Marysville Joint Unified School District

1919 B Street Marysville, CA 95901

(530) 741-6000 • FAX (530) 742-0573

RECEIVED

AUG 10 2011

**YUBA COUNTY
SUPERIOR COURT**

Honorable Debra L. Givens
Yuba County Superior Court
215 Fifth Street, Suite 200
Marysville, CA 95901

RE: Response on Behalf of the Marysville High School Food Service Manager, the Marysville Joint Unified School District's Director of Food Services, and of Marysville High School Principal Gary Cena, by the Superintendent to the Final Report of the Yuba County Grand Jury 2010-11 pp. 45 - 51

The Honorable Debra L. Givens:

Pursuant to California Penal Code sections 933 and 933.05, on behalf of the Marysville Joint Unified School District ("District") and the named individuals employed by the District (collectively, the "Respondents"), I hereby submit the required formal response to the 2010-2011 Grand Jury Final Report ("Report") on the District's Food Services.

INTRODUCTION

Among the important and primary roles served by Marysville High School ("MHS"), and any public school, is to provide nutritious, enjoyable food, in an orderly fashion. The District and its employees take this duty very seriously, and they hold themselves to the highest standard.

FACTS AND OBSERVATIONS

Before the Superintendent provides the legally required responses to the Findings and Recommendations in the Report, she points out that the Report, in all respects but one, is wholly positive. Of the four "Recommendations," two are in fact commendations, and a third addresses a scenario which the Report itself admits has never occurred. The District is thankful for this opportunity to have their Food Services lauded.

¹ Marysville High School Food Service Manager, District Director of Food Services, and Marysville High School Principal Gary Cena.

REQUIRED RESPONSES TO FINDINGS AND RECOMMENDATIONS

With the forgoing principles and issues in mind, the Superintendent sets forth the required responses to the Findings and Recommendations of the 2010-2011 Grand Jury Final Report as follows:

A. FINDINGS:

Finding 1: *"Members of the Grand Jury found that the food service at MHS is an efficient operation with a tasty, nutritious, varied menu that provides many options to the students who do have an ample opportunity to enjoy their lunch."*

■ **Response to Finding 1: Agree**

The District agrees that the food service at MHS is an efficient operation with a tasty, nutritious, and varied menu that provides many options to the students.

Finding 2: *"Members of the Grand Jury did not observe any early suspension of service."*

■ **Response to Finding 2: Agree**

The District agrees that no early suspension of service has occurred.

Finding 3: *"Members of the Grand Jury did not observe any student being denied a meal."*

■ **Response to Finding 3: Agree**

The District agrees that no students have been denied a meal.

Finding 4: *"Students are not readily made aware when a menu item is no longer available."*

■ **Response to Finding 4: Disagree in Part**

It is true that students may not know whether a particular food item is available the instant they stand in line. However, as noted in the Report (even with 12 students in line), a student receives his or her lunch and leaves the window within four (4) minutes. With a shorter line, obviously the wait time would be shorter.

Further, as also pointed out in the Report: (1) even if an item does run out, additional choices are available; (2) it is inevitable that some menu items run out each day, particularly if well-liked; and (3) all menu items would not be depleted on the same day.

Finding 5: *"Members of the Grand Jury observed students from Virginia School helping the custodial staff in the after-lunch clean up."*

■ **Response to Finding 5: Agree**

If the Grand Jury in fact observed this, the District has no reason to disagree. To clarify, the Virginia School is not operated by the District. While some Virginia School students are housed on the MHS campus, the school is operated by the Yuba County Office of Education.

B. RECOMMENDATIONS:

Recommendation 1: *"The Grand Jury commends the Marysville High School Principal, Food Service Manager and staff for performing the difficult task of providing a varied menu and nutritious meals in a first-rate manner."*

■ **Response to Recommendation 1: Nothing to Implement**

Since no actual recommendation is being made, the District cannot address any such implementation. That said, the Superintendent is appreciative of the commendation.

Recommendation 2: *"The Grand Jury commends the students of Virginia School and MHS custodial staff for their hard work and efforts in the after lunch clean-up."*

■ **Response to Recommendation 2: Nothing to Implement**

Since no actual recommendation is being made, the District cannot address any such implementation. That said, the Superintendent is appreciative of the commendation.

Recommendation 3: *"If a window runs out of a particular menu item, a sign should be posted to inform students of that fact; i.e., 'Item No Longer Available,' or 'Sorry, Ran out of this Item, but more choices available at other windows.'"*

■ **Response to Recommendation 3:**

As stated above, the District believes that current practice provides students with sufficient notice of an item's unavailability. That said, to the extent practical on any given day, appropriate signage will be posted to notify students when an item is no longer available.

Recommendation 4: *"The Grand Jury recommends that the school principal and Food Services Manager internally address the potential for early suspension of services."*

■ **Response to Recommendation 4: Already Implemented Prior to Grand Jury's Review**

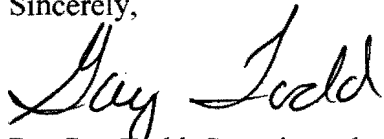
As noted above, and in the Report, no early suspension of service has occurred. Reliable and predictable food service as observed by the Grand Jury is a direct result of the District's consistent implementation and oversight of established food service procedures.

Specifically, at each school site, including MHS, written schedules are established for the daily preparation, commencement and cessation of food services. Further, the District has instituted a multi-level organizational structure to oversee and ensure that school site food services adhere to the established schedule as well as comply with all federal, State and District rules, regulations and procedures. Accordingly, the potential for early suspension of services has already been addressed internally, and the District will continue with its established procedure.

CONCLUSION

I am appreciative that the Grand Jury took the time to review and observe food services at Marysville High School. As evidenced by the Report itself, the District is doing an exemplary job. District staff takes pride in their work, take it seriously, and will continue to strive to give students access to nutritious and enjoyable meals in a timely and orderly fashion.

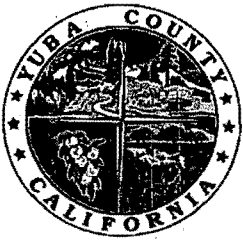
Sincerely,

A handwritten signature in cursive script that reads "Gay Todd".

Dr. Gay Todd, Superintendent

cc: Food Services Manager, Marysville High School
Director of Food Services, Marysville Joint Unified School District
Gary Cena, Principal, Marysville High School

rcvd 8-23-11

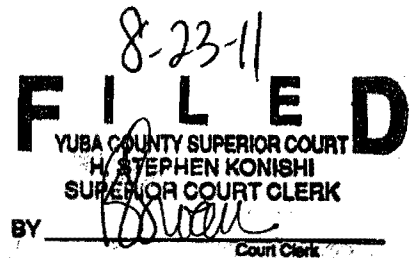


YUBA - SUTTER JUVENILE HALL
MAXINE SINGER YOUTH GUIDANCE CENTER



August 2, 2011

The Honorable Debra L. Givens
Yuba County Superior Court
215 5th Street, Suite 200
Marysville, CA 95901



RE: Response to 2010-2011 Grand Jury Findings and Recommendations

Dear Judge Givens:

This letter, provided pursuant to California Penal Code Section 933, is the Yuba County Probation Department's response to 2010/2011 Grand Jury Final Report – Findings and Recommendations concerning the annual investigation into the operation of the Bi-County Juvenile Hall and Camp Singer Youth Guidance Center.

Please accept the following response to the 2010/2011 Grand Jury Findings and Recommendations:

Finding 1

The Security Housing Unit, opened in 2001, is a modern, clean, self-contained single-story building with 15 single cells.

We agree with this finding.

Recommendation 1

Maximize the use of the Security Housing Unit by contracting with the California Division of Juvenile Justice and other counties to offset budget shortfalls.

We do not, at present, contract for bed space rental with the California Division of Juvenile Justice. Further analysis is required to ascertain the feasibility of securing an inmate housing contract with the CDJJ, as well as the resulting addition to personnel required in order to maintain mandated staffing levels associated with operation of the stand alone building. We do currently honor inmate housing contracts with several other counties which are generating revenue to offset budget shortfalls.

Finding 2

During the tour there were shoes and boots in the laundry area that are given to youths and appeared to be recycled from youth to youth.

We agree with this finding. Excess boots and tennis shoes are stored on the bottom shelves of two stainless steel tables in the laundry room. During the intake process, youths are issued footwear as a part of their uniform. The information is logged onto the youth's clothing inventory sheet where in the youth and the staff

member are responsible for checking the boots to make sure they are in acceptable condition. Those that are deemed damaged are logged as such and discarded.

Recommendation 2

Ensure that used footwear is properly cleaned and sanitized before being issued to each youth.

All footwear is sanitized with an anti bacterial aerosol spray before being stored and once again before being issued to a youth. The youths currently polish their boots with shoe polish in order to maintain a suitable exterior appearance.

Finding 3

The Juvenile Hall's surveillance system does not have recording capability. In addition, cameras are needed to provide observation in high security / high liability areas.

We agree with this finding.

Recommendation 3

Seek funding to upgrade and install video surveillance equipment that will cover all areas of the facility.

Funding sources for a project of this scope and magnitude have proven to be a challenge to locate during the current economic climate. We continue to research system requirements for this project, as a complete upgrade to the camera system would include the ability to record video and audio data as a means to maintain a digital record of activities within the facilities. The copious amount of resulting digital data would be subject to California Government Code 26202.6 which requires retention of video recordings for a period of one year. We remain committed to accomplishing the upgrade as funds become available.

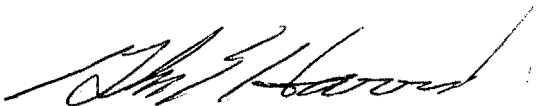
Respectfully Submitted,



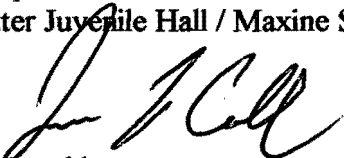
Brent Hungrige
Deputy Superintendent of Institutions
Yuba-Sutter Juvenile Hall



Mike Tablit
Deputy Superintendent of Institutions
Maxine Singer Youth Guidance Center



Glen E. Harris
Interim Superintendent of Institutions
Yuba-Sutter Juvenile Hall / Maxine Singer Youth Guidance Center



James L. Arnold
Yuba County Chief Probation Officer
Institutional Facilities Administrator

The County of Yuba

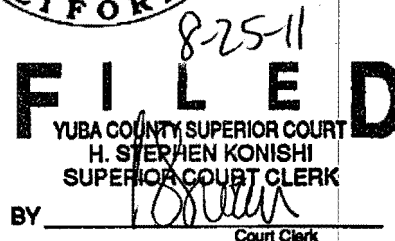
OFFICE OF THE BOARD OF SUPERVISORS



915 8th Street, Ste. 109
Marysville, California 95901
(530) 749-7510
(530) 749-7353 FAX

August 23, 2011

The Honorable Debra L. Givens
Grand Jury Presiding Judge
Yuba County Superior Court
215 Fifth Street, Suite 200
Marysville, CA 95901



Re: **RESPONSE TO 2010/11 GRAND JURY**

Dear Judge Givens,

Provided pursuant to Penal Code Section 933(c) are the comments from the Board of Supervisors related to the recommendation contained in the 2010/11 Grand Jury Final Report – Yuba County Jail. Consistent with Section 933(c), responses do not address departments under control of elected officials or outside agencies, except where a specific response was solicited and then our response is consistent with provisions of Penal Code Section 933.05(c).

RECOMMENDATIONS

R2. The Yuba County Grand Jury recommends the Yuba County Board of Supervisors commend the Sheriff and the Sheriff's office for their excellent work.

The Yuba County Board of Supervisors agrees with the recommendation and will consider the appropriate level of commendation for our Sheriff and members of the Sheriff's office for their dedication to public safety. Each member of the Board of Supervisors recognizes the tremendous effort put forward by members of the Sheriff's Office and as a result, the citizens of Yuba County have benefited greatly by making our communities a much safer place to live.

The Board of Supervisors thanks the 2010-2011 Grand Jury for their dedication of time and commends each member for their valuable community service.

Sincerely,

A handwritten signature in black ink, appearing to read "Roger Abe".

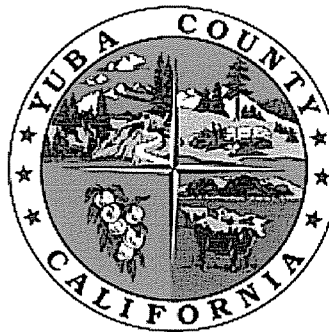
Roger Abe, Chairman
Yuba County Board of Supervisors

SUPERVISORS

Andy Vasquez – District 1 • John Nicoletti – District 2 • Mary Jane Griego – District 3 • Roger Abe – District 4 • Hal Stocker – District 5

The County of Yuba

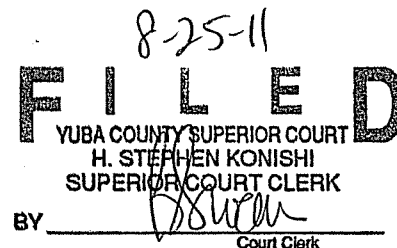
OFFICE OF THE BOARD OF SUPERVISORS



915 8th Street, Ste. 109
Marysville, California 95901
(530) 749-7510
(530) 749-7353 FAX

August 23, 2011

The Honorable Debra L. Givens
Grand Jury Presiding Judge
Yuba County Superior Court
215 Fifth Street, Suite 200
Marysville, CA 95901



Re: RESPONSE TO 2010/11 GRAND JURY

Dear Judge Givens,

Provided pursuant to Penal Code Section 933(c) are the comments from the Board of Supervisors related to the findings and recommendations contained in the 2010/11 Grand Jury Final Report – Auditor-Controller. Consistent with Section 933(c), responses do not address departments under control of elected officials or outside agencies, except where a specific response was solicited and then our response is consistent with provisions of Penal Code Section 933.05(c).

FINDINGS

F1. Annual Audits of Yuba County's financial statements, performed by outside auditing firms have repeatedly pointed out recurring material weaknesses within the internal controls of the operations of the Auditor-Controller's office, and corrections to such material weaknesses have not been implemented.

The Board of Supervisors agrees with the finding.

F13. No internal audits by the office of the Auditor-Controller have been performed in the County departments, other than the Treasurer.

The Board of Supervisors disagrees with the finding.

The Board of Supervisors is aware of an internal payroll audit conducted within the last year as well as revenue source audits.

F15. In 1966, the BOS adopted Ordinance No. 298, which outlined the qualifications for the Auditor-Controller in Yuba County. Government Code Section 26945.1 allows the BOS to amend their

SUPERVISORS

ordinance and require the Auditor-Controller to obtain 40 continuing education credits every two years.

The Board of Supervisors agrees with the finding.

- F16. *The Board of Supervisors has limited authority to adequate oversight of the office of the Auditor-Controller, when that office is filled by an elected official.***

The Board of Supervisors agrees with the finding.

- F17. *A former Assistant Auditor had to provide financial information secretly to various County departments in order for those departments to prepare their financial analyses.***

The Board of Supervisors disagrees in part with the finding.

The Board agrees, based solely on discussions with staff, the previous Assistant Auditor-Controller provided financial information with the caveat that the Auditor-Controller was not aware he was doing so and asked staff not to share that the information was provided.

The Board of Supervisors, based solely on discussions with staff, disagrees that a “code name” was used when information was shared with staff. It is an inappropriate characterization as the name referred to by the Assistant Auditor-Controller was more of a light hearted nickname.

RECOMMENDATIONS

- R8. *The Board of Supervisors adopt and enforce Government Code Section 26945.1 which requires an Auditor-Controller to obtain 40 hours of continuing education in the accounting field every two years.***

The recommendation has not yet been implemented, but will be considered by the full Board prior to the end of the calendar year. Such a change requires a unanimous vote of the Board.

A change to the Yuba County Ordinance Code will be required to include the elements of section 26945.1. In addition, the statute is ineffective as currently enacted as it does not require the Auditor-Controller to provide the necessary documentation either to the State Controller or the local governing body. Therefore, a resolution will be considered requesting the Auditor-Controller to provide necessary documentation of the continuing education requirement to the Board of Supervisors every two years due in part to the fact the cost of such continuing education is paid for using public funds.

26945.1. (a) Any person serving in the capacity of county auditor shall complete at least 40 hours of qualifying continuing education, pursuant to subdivision (b), for each two-year period, beginning January 1, 1998, and completing at least 10 hours in each year of the two-year period. At least 20 of the 40 hours of continuing education shall be obtained in governmental accounting, auditing, or related subjects.

(b) Qualifying continuing education may be obtained in the areas of accounting, auditing, or related subjects. In addition, qualifying continuing education may be obtained in any other subject, if it can be demonstrated that the specific educational program contributes to

SUPERVISORS

professional competence.

(c) With respect to a county auditor who is a licensee of the California Board of Accountancy, or of the accountancy licensing authority of any other state, or who possesses a certificate issued by the Institute of Internal Auditors, continuing education obtained for purposes of renewal of the license or certificate may be applied to satisfy the requirements of this section.

- R12. *Amend sections 2.43.010 and 2.43.020 of the Yuba County Ordinance Code to be consistent with sections 26945 through 26946 of the California Government Code.***

The recommendation has been implemented in part as it relates to section 26945. The Board will consider implementation by the end of the calendar year.

- R13. *Prepare a Policy & Procedures Manual outlining how each operation within the office of the Auditor-Controller is to be conducted.***

This recommendation requires further analysis.

The Auditor-Controller is an elected statutory official. The Board of Supervisors may request the Auditor-Controller to prepare a Policy and Procedures Manual, per a resolution adopted by the Board of Supervisors. However, it is important to note that the independently elected person holding that office may refuse to carry out that direction as there are no repercussions for inaction. The Board of Supervisors is therefore unable to force the Auditor-Controller to complete this document.

- R14. *Pursuant to Government Code Sections, the Office of the Auditor-Controller perform the mandated audits.***

The recommendation has been implemented. The mandated countywide audit is coordinated through the Auditor-Controller's office.

In the best interests of maintaining internal controls and adequate accounting for the County organization, internal audits (payroll, invoice processing, process related audits) may be conducted at any time by the Auditor-Controller.

- R15. *The staff and management of the Auditor-Controller's office receive customer service training.***

This recommendation requires further analyses.

Department Heads, including the Auditor-Controller, are responsible for providing the necessary and ongoing training needed for professional development, which may include customer service. Several county departments have included this training for their employees.

The Board of Supervisors agrees that customer service is critical to successful business operations and feels Auditor staff continues to serve our departments well considering having less resources and demands on their time.

SUPERVISORS

For local government employees, a balance of professional development, mandated and general service training should be achieved while allowing adequate time for employees to perform their jobs. Unfortunately, due to a plethora of ongoing mandates and new statutes adopted by the State of California each year, in addition to Governmental Accounting Standards Board changes in procedures for example, staff in the Auditor-Controller's office must be frequently trained to learn new processes.

The Auditor-Controller's Office is primarily an internal service department for all County functions. The focus of this reference reflects the necessity for a department head to maintain ongoing working relationships with other departments to understand unique and common business needs. It is also necessary to provide the appropriate leadership so processes can be identified and collaboratively implemented, leading to the achievement of countywide economies and efficiencies.

R16. The Board of Supervisors ensure all material weaknesses and significant deficiencies are addressed, resolved and reported to the BOS.

The recommendation requires further analysis.

The Board of Supervisors assumes the "all material weaknesses and significant deficiencies are addressed, resolved and reported to the BOS" refers to the countywide audit. If in fact that reference is correct, the Board of Supervisors receives the annual audit report for the previous fiscal year approximately six to eight months after the end of the previous fiscal year when it is publicly presented to the Board of Supervisors by the Auditor-Controller.

In order to "ensure" the issues are addressed and resolved, it is incumbent on the Auditor-Controller to work with departments or to develop / adhere to his own internal processes. Again, the elected Auditor-Controller may or may not correct the issues. Direction provided by the Board of Supervisors, which has been provided previously, may or may not be followed by the Auditor-Controller. Keeping in mind there are no repercussions if he or she should not follow the direction received.

R17. Pursuant to Government Code Sections 26882-26886, the Board of Supervisors issue resolutions requiring that the office of the Auditor-Controller prepare such reports as the BOS deems necessary.

The recommendation has not yet been implemented and may be implemented should the Board of Supervisors take the appropriate action. It should be noted that while the County Board of Supervisors may issue resolutions to prepare such reports, there is no state statute mandating that the Auditor-Controller must complete the task(s).

26880. The board of supervisors may create the office of controller. The office of county controller shall be held ex officio by the county auditor.

26881. The county auditor, or in counties that have the office of controller, the auditor-controller shall be the chief accounting officer of the county. Upon order of the board of supervisors, the auditor or auditor-controller shall prescribe, and shall exercise a general supervision, including the ability to review departmental and countywide internal controls, over the accounting forms and the method of keeping the accounts of all offices, departments and institutions under the control of the board of supervisors and of all districts whose funds are kept in the county treasury.

SUPERVISORS

26882. In addition to the accounts required by law the auditor-controller shall, upon order of the board of supervisors, maintain such accounts and statistics and prepare such reports therefrom as the board may deem necessary for its information and use in the management and control of the operations of the county and of those districts whose funds are kept in the county treasury.

26883. In addition to the power now possessed by the board of supervisors to enter into contracts for audits the board shall have the power to require that the county auditor-controller shall audit the accounts and records of any department, office, board or institution under its control and of any district whose funds are kept in the county treasury. The county auditor-controller's report on any such audit shall be filed with the board of supervisors and, if the report discloses fraud or gross negligence a copy thereof shall be filed with the district attorney.

The governing body of any district may agree with the board of supervisors to reimburse the county for its actual cost of any audit of its accounts and records had under this section.

26884. In the event the board of supervisors elects to require that the county auditor-controller perform the additional services authorized by this chapter it shall have the power and it shall be its duty to provide by proper appropriations for any additional personnel, equipment, supplies or expenses made necessary thereby.

26885. The provisions of this chapter shall become operative only upon their adoption by a resolution passed by a unanimous vote of the board of supervisors at a regular meeting at which all members are present. Any resolution adopted pursuant to this section may be repealed by the board of supervisors at any time by a three-fifths vote.

26886. In the event the board of supervisors elects to make the provisions of this chapter operative, it may provide for the payment of compensation which it deems proper for the combined offices of auditor-controller in a single amount or in two separate amounts, one for auditor and one for controller as it may deem proper. The board of supervisors may elect to provide such compensation on creation of the office of controller, or at any time thereafter.

R18. Pursuant to Government Code Section 26883, the Board of Supervisors implement a rotating schedule requiring the Auditor-Controller to audit or review the accounts and records of at least one County department each year, in order to determine whether there is adequate supervision of accounting practices and consistency in the application of those practices among County departments.

This recommendation has not yet been implemented, but will be considered in the future, with a time frame for implementation.

R19. The Board of Supervisors adopt a resolution, to place on a ballot, the Office of Auditor-Controller as an appointed position pursuant to Government Code sections 24009 (b) or 26980 (b).

This recommendation requires further analysis.

The Board of Supervisors agrees that the process to have an appointed Auditor-Controller is valid; however disagrees with the recommendation without conducting further review and analysis. The

SUPERVISORS

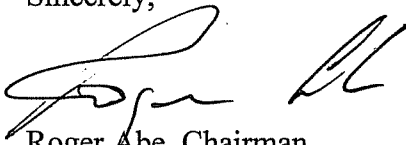
California Government Code clearly provides that the Office of Auditor-Controller is an elected position. The Board of Supervisors would be remiss in not reviewing and considering further the interests of Yuba County voters and analyzing the benefits and drawbacks of such an action.

R20. The Board of Supervisors direct staff or an independent consultant to investigate and report on the process of establishing the office of Auditor-Controller as an appointed, rather than elected position.

The recommendation has been implemented as the necessary research for Board consideration is already underway for the Board of Supervisors to review.

The Board of Supervisors thanks the 2010-2011 Grand Jury for their dedication of time and commends each member for their valuable community service.

Sincerely,

A handwritten signature in black ink, appearing to read 'Roger Abe', followed by a stylized flourish or second signature.

Roger Abe, Chairman
Yuba County Board of Supervisors

SUPERVISORS

Andy Vasquez – District 1 • John Nicoletti – District 2 • Mary Jane Griego – District 3 • Roger Abe – District 4 • Hal Stocker – District 5

The County of Yuba

OFFICE OF THE BOARD OF SUPERVISORS



915 8th Street, Ste. 109
Marysville, California 95901
(530) 749-7510
(530) 749-7353 FAX

August 23, 2011

The Honorable Debra L. Givens
Grand Jury Presiding Judge
Yuba County Superior Court
215 Fifth Street, Suite 200
Marysville, CA 95901

8-25-11
FILED
YUBA COUNTY SUPERIOR COURT
H. STEPHEN KONISHI
SUPERIOR COURT CLERK
BY [Signature]
Court Clerk

Re: **RESPONSE TO 2010/11 GRAND JURY**

Dear Judge Givens,

Provided pursuant to Penal Code Section 933(c) are the comments from the Board of Supervisors related to the recommendation contained in the 2010/11 Grand Jury Final Report – Animal Care services. Consistent with Section 933(c), responses do not address departments under control of elected officials or outside agencies, except where a specific response was solicited and then our response is consistent with provisions of Penal Code Section 933.05(c).

RECOMMENDATIONS

R3. *The Yuba County Board of Supervisors should commend the staff and volunteers of ACS and the Yuba County Sheriff's Department for their efforts in maintaining a healthy and safe atmosphere for the animals they care for.*

The Yuba County Board of Supervisors agrees with the recommendation and joins our Sheriff in recognizing the outstanding service provided by our staff and volunteers. The Board will discuss an appropriate method to commend our Animal Care Services staff and volunteers for their dedication to the citizens of Yuba County.

The Board of Supervisors thanks the 2010-2011 Grand Jury for their dedication of time and commends each member for their valuable community service.

Sincerely,

A handwritten signature in black ink, appearing to read "Roger Abe".

Roger Abe, Chairman
Yuba County Board of Supervisors

SUPERVISORS

Andy Vasquez – District 1 • John Nicoletti – District 2 • Mary Jane Griego – District 3 • Roger Abe – District 4 • Hal Stocker – District 5

The County of Yuba

OFFICE OF THE COUNTY ADMINISTRATOR

GOVERNMENT CENTER 915 8TH STREET, SUITE 115
MARYSVILLE, CALIFORNIA 95901-5273
(530) 749-7575 FAX (530) 749-7312



ROBERT BENDORF
COUNTY ADMINISTRATOR

JOHN FLEMING
ECONOMIC DEVELOPMENT COORDINATOR

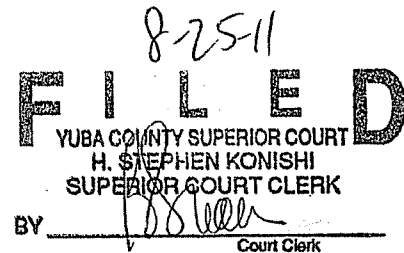
RUSS BROWN
COMMUNICATIONS & LEGISLATIVE AFFAIRS
COORDINATOR

GRACE M. MULL
MANAGEMENT ANALYST

TEENA CARLQUIST
EXECUTIVE ASSISTANT TO THE
COUNTY ADMINISTRATOR

August 12, 2011

The Honorable Debra L. Givens
Grand Jury Presiding Judge
Yuba County Superior Court
215 Fifth Street, Suite 200
Marysville, CA 95901



Re: **RESPONSE TO 2010/11 GRAND JURY**

Dear Judge Givens,

This letter, provided pursuant to Penal Code Section 933, is the County Administrator's response to the 2010-2011 Grand Jury Final Report – Findings and Recommendations concerning the investigation into the office of the Yuba County Auditor-Controller.

Thank you for the opportunity to respond to the following findings and recommendations.

FINDINGS

F17. A former Assistant Auditor had to provide financial information secretly to various County departments in order for those departments to prepare their financial analyses.

The County Administrator agrees with this finding. The previous Assistant Auditor-Controller provided financial information with the caveat that the Auditor-Controller was not aware he was doing so and asked administration staff not to share that the information was provided.

The County Administrator does disagree that a "code name" was used when information was shared with staff, as the name used by the Assistant Auditor-Controller was received as more of a light hearted nickname.

RECOMMENDATIONS

- R11. Training and education in the accounting field be offered to the Auditor-Controller's staff, and the Auditor-Controller encourage the staff to take advantage of the tuition assistance, when available.***

The recommendation requires further analyses.

It is incumbent for County leaders that are elected or appointed to Department Head positions to provide the appropriate level of ongoing professional training to their employees. The County, as an organization, has developed and implemented a strategic priority of organizational excellence, which is broadly defined to include a workforce that is competently trained and developed.

Over the last five years, after a complete workforce audit and evaluation was conducted, it became evident there was a need for additional training for Yuba County employees and the necessary documentation of such. Several years ago, at the direction of the County Administrator, Human Resources and Organizational Services hired an employee training and development analyst who can and does assist departments with mandatory training, provides notices of upcoming professional training, and coordinates and implements the nearly two year old Executive Leadership and Supervisory Development programs. This resource exists today and assistance can always be provided in the exploration of particular training classes or continuing education for those Department Heads or managers who seek it for themselves or their employees.

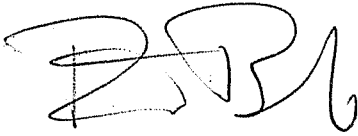
While skill set / professional training is, of course, invaluable and necessary, it is incumbent upon the Department Head / Manager to appropriately provide the opportunities for his or her employees. This begins with properly evaluating the need for periodic training (changes in procedures, statutory requirements, job description, etc.), budgeting expenses associated with the training, and continually monitoring employee development. Considering the severe economic downturn in the economy over the last several years, training budgets for Yuba County (and for most municipal governments) have, unfortunately, been trimmed to levels so as to at least maintain adequate service levels to the public.

Over the last several years the County Administrator is familiar with the Auditor-Controller sending his employees to training related to financing, CalPERS and the general audit function. In addition, an employee of the Auditor-Controller has taken advantage of the tuition assistance program to complete a college degree.

Assessing the need for professional training in the accounting field is the responsibility of the Auditor-Controller as a Department Head and subject matter expert. The County Administrator will certainly offer any assistance needed in fulfilling training obligations for employees.

I would like to thank the Grand Jury for their efforts and valuable time spent working to improve local government services and look forward to working with the 2011-2012 Grand Jury.

Sincerely,

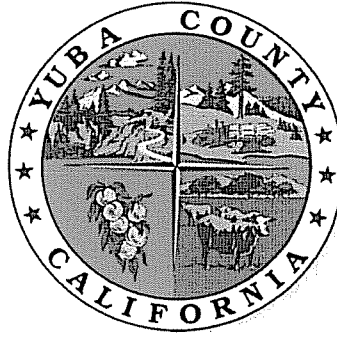
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Robert Bendorf
County Administrator

The County of Yuba

HUMAN RESOURCES
and ORGANIZATIONAL SERVICES

MARTHA K. WILSON, DIRECTOR

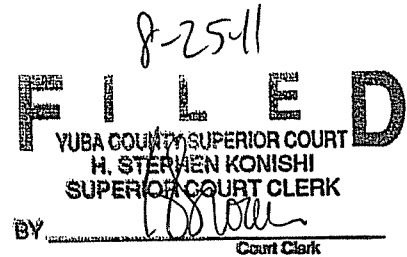


915 8th Street, Suite 113
Marysville, CA 95901

(530) 749-7860
(530) 749-7864 - Fax

August 8, 2011

The Honorable Debra L. Givens
Grand Jury Presiding Judge
Yuba County Superior Court
215 Fifth Street, Suite 200
Marysville, CA 95901



Re: Response to the 2010/2011 Grand Jury

Dear Judge Givens,

Pursuant to Penal Code sections 933 *et seq.*, this response to the 2010-2011 Grand Jury Final Report – Findings and Recommendations is provided by the Director of the Yuba County Human Resources and Organizational Services Department.

FINDINGS

F10. *In all but one position with the office of the Auditor-Controller, some form of college education is required. But up until June 30, 2010, only the Auditor-Controller has such a college degree.*

The Director of Human Resources and Organizational Services disagrees with this finding.

The Auditor-Controller's office employs the following job classifications with the concomitant educational preferences:

Auditor-Controller: By statute (Elec. Code §13, 13.5; Gov. Code §24001, 26945-29946)

Assistant Auditor-Controller: Bachelor's Degree (prior to April 2010 this position allowed a substitution of experience for education no further than an Associate Degree)

Senior Accountant-Auditor (position is vacant): Bachelor's Degree

Accountant-Auditor I/II: Bachelor's Degree; experience may be substituted for education.

Senior Accounting Technician: Associate's Degree (prior to January 2008 this position required a High School Diploma)

Accounting Technician: Associate's Degree (prior to January 2008 this position required a High School Diploma)

Accounting Specialist: High School Diploma

Payroll Technician: Associate's Degree (this position was reclassified from Senior Accounting Technician which, prior to 2008, required a High School Diploma)

Educational requirements and preferences change over time. Incumbents in the Auditor-Controller's office satisfied the position requirements that were in place on their date of hire. Additionally, two employees have Associate's Degrees and two more have completed college coursework in the accounting/business field with units ranging from 19 semester units to 58 semester units completed. The remaining staff member had more than 18 years of bookkeeping experience at the time of hire. The previous Assistant Auditor-Controller had an Associate's Degree and a Graduate Certificate from Yale.

- F12. *There is no policy & procedures manual detailing how the operations within the Auditor-Controller's office are to be conducted.***

The Director of Human Resources and Organizational Services agrees with this finding.

- R10. *Hire only applicants whose qualifications meet the job descriptions for those positions within the Auditor-Controller's office.***

The recommendation has always been and continues to be implemented.

Incumbents satisfied the education and experience requirements that were in place on the date they were hired into the position. Public sector employment follows federal Office of Personnel Management guidelines to update position requirements over time. A current incumbent is considered to meet the education and experience requirements for the position held by nature of having successfully performed the duties of the position regardless of subsequent changes in requirements made to the position. Consequently, incumbents receive on-the-job training as positions evolve. Human Resources professionals review classifications on a regular basis and re-evaluate the appropriate required qualifications as necessary. However, a change in requirements of a position does not automatically require that incumbents must acquire additional education in order to retain their employment. Additionally, education is not always the sole factor in determining whether or not an applicant can meet the requirements of the job. Minimum requirements represent the typical way of achieving the knowledge, skills and abilities to satisfy the requirements of the position. If applicants can demonstrate through a combination of education and experience that they possess the sought after qualifications, and the nature of the profession allows the substitution, they will also be considered.

R13. *Prepare a Policy & Procedures Manual outlining how each operation within the office of the Auditor-Controller is to be conducted.*

The recommendation will not be implemented because it is not warranted or is not reasonable.

It is not within the scope of authority for the Human Resources Department to write Policy and Procedures Manuals for other county departments, including that of the Auditor-Controller. Human Resources professionals are not professional accountants or auditors.

The Auditor-Controller is an elected official. As the Department Head of the Auditor's office, it is the Auditor-Controller's responsibility to write his or her own department's policies and procedures for the various functions of that office.

Sincerely,



Martha K. Wilson
Director, Human Resources
and Organizational Services