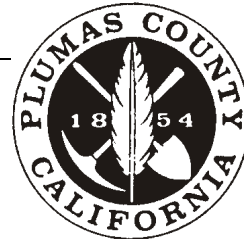


PLUMAS COUNTY

CALIFORNIA Administrative Officer



TO: Honorable Chair and Board Supervisors

FROM: Debra Lucero, CAO

MEETING DATE: May 7, 2024

SUBJECT: CAO Report 4/2/24 – 4/30/24

BUDGET & AUDIT STATUS

The Audit will be presented at the May 7, 2024 BOS meeting. In anticipation of the Audit, I prepared an 11-year comparison of Plumas County audits – all that were available on the Plumas County website. In the past 11 completed audits from 2012 to 2022, the following findings were repeated:

1. Reconciliation of Pooled Cash & Investments (2022, 2021, 2020, 2014)
2. Allocation (apportionment) of Interest Earnings (2021, 2022)
3. Year-End Closing Process (2018, 2017, 2016, 2015, 2014)
4. Prior Period Adjustments (2017, 2016)
5. Plumas County Transit Authority (2017, 2016, 2015, 2014)
6. Accounts Receivable (2014, 2015)
7. Capital Assets Prior Period Adjustment (2013, 2012)
8. Capital Assets Disposal (2013, 2012)

Federal Awards & Questions for the past four audits continually show the following programs as having Significant Deficiencies or Material Weaknesses. Material weakness findings are the most important and deserve management's attention. A material finding is a serious matter because it indicates serious issues concerning internal controls or the integrity of your financial statements. Non-material findings are less serious in that they do not call the integrity of your financial statements or system of internal controls into question.

1. Schools and Roads - Grants to states
2. Highway Planning & Construction
3. Foster Care - Title IV-E
4. Medical Assistance Program

Other items mentioned throughout the 11-year period:

1. Final Accruals in the financial Statements (2022)
2. Accountability of Capital Assets (2021)

3. Payment of Expenditures (2021)
4. Audit Adjustments (2019)
5. Schedule of Expenditures of Federal Awards (2017)
6. Accounts Payable (2014)
7. EFT Deposits Lack of Timely Processing (2014)

From 2012 to 2017, there were five “Material Weakness” findings.

During this same time period, there were 15 “Significant Deficiencies” including the Federal Awards & Questions. These audit findings are important, but less so than a material weakness.

From 2018 to 2022, there were eight “Significant Deficiencies” but “Material Weaknesses” have grown to represent the bulk of the findings in recent audits. This is a disturbing trend but the Board of Supervisors authorized contracts with accounting agencies that have assisted our financial departments in the past year to address some of these internal control patterns. Please refer to the Auditor-Controller’s Management’s Corrective Plan section of the Single Audit for specifics.

Single Audit Comparisons 2012-2022 (11 Fiscal Years Reviewed)						
YEAR	FINDING YEAR-NO FINANCIAL STATEMENT FINDINGS	TYPE OF FINDING	FEDERAL AWARDS & QUESTIONED COSTS	TYPE OF FINDING	REPEAT FINDING	
2022 Finding 2021-001						
	1		Schools and Roads - Grants to states	Material Weakness	YES	
	2		Highway Planning & Construction	Material Weakness	YES	
	3		Foster Care - Title IV-E	Material Weakness	YES	
	4		Medical Assistance Program	Material Weakness	YES	
	Finding 2022-002	Reconciliation of Pooled Cash & Inve	Material Weakness	Material Weakness	YES	
	Finding 2022-003	Apportionment of Quarterly Investm	Material Weakness	Material Weakness	YES	
	Finding 2022-004	Final Accruals in the Financial State	Significant Deficiency	Significant Deficiency	NO	
2021 Finding 2021-001						
	1		Schools and Roads - Grants to states	Material Weakness	YES	
	2		Highway Planning & Construction	Material Weakness	YES	
	3		Coronavirus Relief Fund	Material Weakness	NO	
	4		Foster Care - Title IV-E	Material Weakness	YES	
	5		Medical Assistance Program	Material Weakness	YES	
	Finding 2021-002	Reconciliation of Pooled Cash & Inve	Material Weakness	Material Weakness	YES	
	Finding 2021-003	Accountability of Capital Assets	Significant Deficiency	Significant Deficiency	NO	
	Finding 2021-004	Payment of Expenditures	Significant Deficiency	Significant Deficiency	NO	
	Finding 2021-005	Allocation of Interest Earnings	Significant Deficiency	Significant Deficiency	NO	
2020 Finding 2020-001						
	1		Schools and Roads - Grants to states	Material Weakness	YES	
	2		Highway Planning & Construction	Material Weakness	YES	
	3		Foster Care - Title IV-E	Material Weakness	YES	
	4		Medical Assistance Program	Material Weakness	YES	
	Finding 2020-002	Reconciliation of Pooled Cash & Inve	Significant Deficiency	Significant Deficiency	YES	
2019 Finding 2019-001						
	1		Schools and Roads - Grants to states	Material Weakness	YES	
	2		Foster Care - Title IV-E	Material Weakness	YES	
	3		Medical Assistance Program	Material Weakness	YES	
	Finding 2019-002		Foster Care - Title IV-E	Material Weakness	NO	
	Finding 2019-003	Audit Adjustments	Significant Deficiency	Significant Deficiency	?	
2018 Finding 2018-001						
	1		Airport Improvement Program	Significant Deficiency	?	

Plumas County Treasury Oversight Examination Comparison 2012-2022 - 11-Year Review

Of the nine years on file, the following findings were reported:

- | Treasury Oversight Examination | Type of Finding | Response to Finding by Treasurer-Tax Collector |
|--------------------------------|--|--|
| 2022 | | |
| | Finding 2022-001 | Monthly Investment Reporting not being submitted to the BOS within 30 days following the end of the month.
We are implementing new investment software for efficiency and timely reporting. |
| | Finding 2022-002 | Administrative Fee
We will review all calculations after the admin fee is calculated. |
| | Finding 2022-003 | Interest Apportionment
The interest apportionments fell behind during catastrophic events. There have been new spreadsheets created to calculate the interest more efficiently. |
| 2021 | | |
| | Finding 2021-001 | Monthly Investment Reporting not being submitted to the BOS within 30 days following the end of the month.
The accounting of the investments is time consuming. We are currently researching software and having discussions on how to make a more efficient process while keeping accurate accounting. |
| | Finding 2021-002 | Administrative Fee
We will proof all calculations for accuracy. |
| 2020 | | |
| | Finding 2020-001 | Monthly Investment Reporting not being submitted to the BOS within 30 days following the end of the month.
The Treasurer's office will continue to make timely reports a priority. |
| | Finding 2020-002 | Administrative Fee
Each quarterly administrative fee charge will be reviewed before each interest apportionment. |
| 2019 | | |
| | Finding 2019-001 | Monthly Investment Reporting not being submitted to the BOS within 30 days following the end of the month.
The Treasurer's office will continue to make timely reports a priority. |
| 2018 | | |
| | Finding 2018-001 | Monthly Investment Reporting not being submitted to the BOS within 30 days following the end of the month.
The Treasurer's office will continue to make timely reports a priority. |
| 2017 | | |
| | Finding 2017-001 | Monthly Investment Reporting not being submitted to the BOS within 30 days following the end of the month.
The Treasurer's office will make an earnest effort for timely reports |
| 2016 | | |
| | Finding 2016-001 | Monthly Investment Reporting not being submitted to the BOS within 30 days following the end of the month.
August 31, 2016: The Treasurer's Office will make an effort to have the reports submitted within 30 days to the Board of Supervisors.
The Treasurer's office will make an effort to have the reports submitted within 30 days to the Board of Supervisors |
| 2015 | Not available according to the Treasurer-Tax Collector | |
| 2014 | | |
| | Finding 2014-001 | Monthly Investment Reporting not being submitted to the BOS within 30 days following the end of the month.
February 28, 2014: No management response |
| 2013 | | |
| | Findings 2013-001 | Monthly Investment reports for Corrective Action Plan stated: This will be implemented in 2013-14 |
| | Findings 2013-002 | Costs of complying with the act implemented |
| 2012 | Not on file | |

Budget

We are working to get our budget information into OpenGov and worked extensively on this activity for three days the last week of April. The volume of work to get this up and going is significant and means other work is going undone while we are training. This involves the offices of the CAO, Auditor-Controller, HR, IT and consulting firm CLA. Other specific activities related to budget include:

- Calculated salary estimates with various scenarios
- Calculated the cost estimates for additional positions requested for FY25.
- Brainstormed and documented FY25 beginning fund balance estimation methodology and reviewed the documented processes with Auditor-Controller for feedback.
- Prepared the preliminary FY24 activities to estimate FY24 ending fund balance and sent it to Auditor-Controller to review, modify, verify and approve.
- Reviewed personnel budget preparation with CAO, HR Director.
 - Cleaned up and prepared data from Pentamotion to create FY25 personnel budget.
 - Reviewed CalPERS actuarial valuation reports.
 - Researched health insurance premium information.
- Monitored, edited and prepared action items as necessary per the budget preparation calendar.

GRANTS MANAGER

- Grant/Program Updates
 - finalized and submitted ARPA reporting
 - Finalized contract for Sierra Buttes Trail Stewardship
 - Assisted in collecting Agency Spotlights and Community Profile Drafts for the Long-Term Recovery Plan for the 2021 Wildfires
 - Facilitated the submission to NACo's Rural Leaders for Economic Mobility Program
 - Continued conversations around Community Resilience Center (town hall complex) in Greenville
 - Participated in interview panel for future CDBG project
- Attended/participated
 - Three ARPA related webinars
 - Monthly RSF workgroup meeting for the Long-Term Recovery Plan for the 2021 Wildfires
 - Community Center (Greenville) discussion and site walk
 - Broad Band for All Quarterly meeting
 - Middle Mile Broadband Quarterly meeting
 - Strategic Growth Council Quarterly meeting
 - Arbor Day - Greenville

RISK MANAGEMENT

ICS 300 class

Ergonomic assessment multiple Departments

Trindel DSR meeting

Trindel Executive Committee meeting

Reginal Cybersecurity table top.

Plumas Disaster council

EPIC food council

Region 3 LEPC meeting

Facility safety inspections.

EMCC meeting

CAL-OES UPDATE

4/2 – MARAC

4/2 – EMCC

4/3 – LEPC

4/4 – 20k Lives

4/4 – Met w/Environmental Health regarding Hazmat TTX

4/10-12 – ICS 300

4/15 – Met w/Public Works

4/15 – EPIC Food Meeting

4/17 – FEMA/OES Mtg DR 4699

4/25 – Disaster Council

4/25 – Regional TTX w/Public Health

4/29 – PG&E Underground projects

CLIFTON, LARSON & ALLEN (CLA UPDATE)

Highlights for April:

Chart of Accounts:

- Validated and cleaned up chart of accounts in Munis & OpenGov for better export to budget documents.
- Attended OpenGov meetings for Chart of Account validation.

Cash:

- Started November 2023 reconciliation.

Special District Payroll:

- Responded to inquiries from district representatives.

Recurring Recommendations:

- Set up each person within Treasury department responsible for banking / financial institution transactions, reconciliations, or review duties with their own appropriate login (no sharing logins).
- Setup read only access rights for Financial Institutions for the CAO & access rights for the Auditor Controller based on needs of job function.
- BOS obtain an inventory of all County bank accounts / financial institutions and review the account listing for completeness and accuracy of all accounts under the County's purview and inclusion for monitoring for proper internal controls, i.e. appropriate access levels assigned, access to statements, monitoring of account balances, proper segregation of duties, bank account reconciliations proper internal controls within the functions of Treasury, Auditor-Controller, and CAO offices.
- Utilization of investment software will expedite the process to get caught up on investment compliance reporting and ongoing management of investment reporting & recording of transactions. We recommend that the County explore its current service agreement with PFM. Enhancing services with the current provider may be another way to expedite the process of maintaining compliance with the County's investment reporting requirements. Additionally, although the calculation of interest apportionment was not in our scope, we recommend the County review the current interest apportionment process, and calculations derived by the County's internally developed tool for completeness and accuracy. Consider updating or replacing the legacy interest apportionment system in conjunction with investment software and process upgrades under consideration.
- CLA recommends that a fiscal officer or administrative assistant be hired or identified within the County to assist the CAO's office. Currently, the CAO's office does not have adequate staffing

levels to assign the budget tasks performed by CLA's interim accounting team. Under direction of the CAO, this position would prepare, manage, and coordinate the details necessary for the development of the County's annual operating and capital budget; assist with forecasts of necessary funds including supplies, services and staffing; discuss and resolve budget issues with appropriate staff; coordinate preparation and publishing of the budget book with required schedules and targeted improvements; implement budget adjustments as necessary. This position, at the direction of the CAO, may assist with other tasks and initiatives such as, monitor and report on expenditures vs. budget across all departments regularly, facilitate fund administration across the County, provide CAO support to departments, Travel & Expense compliance, and process improvement.

- CLA recommends that an assistant controller or an accounting manager be hired for the existing open/allocated position within the Auditor Controller Department. Currently, the Auditor Controller office does not have adequate management staffing levels to perform regular general ledger accounting close tasks, such as reconciling cash transactions in Munis daily and monthly to bank balances, recording transactions timely, processing payables and receivables timely, and regularly closing the general ledger in Munis with balance sheet accounts reconciled. Under direction of the Auditor Controller, this new/open position can assist with staff management and training, maintenance of the Chart of Accounts, process improvement projects, and assist with creation of performance reporting for Auditor Controller / CAO / Board of Supervisors. This filled position can also assist with supporting the annual audit.

ENERGY ASSESSMENT UPDATE & REVIEW

Engie formally presented to the Board on March 19, 2024. The financing stage of the project began in April, having sent off our Financial Statements to potential funders. Additionally, we are exploring the Stampfli Road site for the solar portion of the project. This involves a flood study and CEQA determination. As background:

In January of 2023, ENGIE Services U.S. (ENGIE) contacted the County staff and made a proposal to implement energy related improvements to County buildings without any cost to the County. On February 17, 2023, ENGIE discussed the potential scope of the energy project with staff and walked all of the County buildings. In April 2023, ENGIE filed a solar interconnection application with PG&E to grandfather the Annex Building into the higher NEM 2.0 savings for 20 years. Over the next few months, ENGIE made several site visits and worked with your staff to complete a feasibility study which was presented to the Board on July 18, 2023. On August 1, 2023, the Board directed ENGIE to develop the energy project and bring it back to the Board for consideration of implementation.

Some of the goals of the County for this project are as follows:

1. The County has been seeing huge increases in its electricity cost, as high as 30% per year. The County would like its energy consumption to be reduced as much as possible to reduce the effect of PG&E's price hikes.
2. The HVAC units at many of the facilities are well past their useful lives and the County would like to use this project to replace its old HVAC infrastructure without dipping into the General Fund.
3. The County also desires to install back-up gensets at most of its major facilities because of history of power failures.

Over the next several months, ENGIE worked diligently with your staff to make sure that the final project meets all of the County's goals for this project. Additionally, to finalize the location of a potential solar project for countywide cost avoidance, ENGIE presented to the Board on November 21, 2023 and December 19, 2023.

The final scope of work, pricing and savings, after several rounds of discussions, are as follows and were

presented to staff on February 13, 2024:

Scope of Work

1. Interior and exterior LED lighting upgrades at sixteen (16) County facilities.
2. LED streetlight upgrades at Fairgrounds Road.
3. HVAC packaged unit replacement at thirteen (13) County facilities.
4. Replacement of the old chiller and boiler at the Courthouse.
5. Sealing of all the windows at the Annex Building.
6. Upgrade of the well pumps at Walker Ranch Pump Station and Quincy Fairgrounds.
7. Installation of backup generators at thirteen (13) County facilities.
8. Installation of a solar energy project for the Annex Building consisting of solar carport structures.

Countywide Solar Project

ENGIE considered multiple locations for a countywide solar project. This project will be financially very attractive saving as much as 25% of the County's electricity consumption. The final location that ENGIE and staff settled on is the one in Crescent Mills below.



However, as per the determination made by the County's Planning Director, before this location is selected, a flood study and CEQA needs to be completed, which will take several months. We will bring the countywide solar project to the Board for consideration in a few months.

Contract Price and Net Savings

The project price is \$10,754,246 and the net savings over the life of the project, after paying for the cost of the project, interest payments, and maintenance costs, are \$4,787,804

Financing

The County's Financial Advisor, KNN Public Finance, is arranging the financing for this project.

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Project Cash Flow

A preliminary cash flow for this project is given below:

Project Cost									\$10,754,246
County Contribution									\$1,000,000
Amount to be Financed									\$9,754,246
Finance Term									20
Estimated Annual Interest Rate									4.60%
Annual Escalation of Electricity Cost (Actual annual escalation has been more than 15% recently)									6.00%
Annual Degradation of Solar Panels									0.50%
Annual Escalation of O&M Cost									3.00%
Year	Projected Electricity Savings - Annex Solar	Projected Electricity Savings - Old Equipment Replacement	Projected Repair Cost Savings	Inflation Reduction Act Cash Subsidy	Total Program Savings	Lease Payments	Solar O&M Cost	Total Program Costs	Net Savings
1	\$119,775	\$195,465	\$262,251	\$513,198	\$1,090,689	\$952,049	\$8,251	\$960,300	\$130,390
2	\$126,326	\$207,193	\$270,119	\$0	\$603,638	\$464,750	\$8,498	\$473,249	\$130,390
3	\$133,236	\$219,625	\$278,222	\$0	\$631,083	\$491,941	\$8,753	\$500,694	\$130,390
4	\$140,524	\$232,802	\$286,569	\$0	\$659,896	\$520,490	\$9,016	\$529,506	\$130,390
5	\$148,211	\$246,770	\$295,166	\$0	\$690,147	\$550,472	\$9,286	\$559,758	\$130,390
6	\$156,318	\$261,577	\$304,021	\$0	\$721,916	\$581,961	\$9,565	\$591,526	\$130,390
7	\$164,869	\$277,271	\$313,142	\$0	\$755,282	\$615,040	\$9,852	\$624,892	\$130,390
8	\$173,887	\$293,908	\$322,536	\$0	\$790,330	\$649,794	\$10,147	\$659,941	\$130,390
9	\$183,399	\$311,542	\$332,212	\$0	\$827,153	\$686,311	\$10,452	\$696,763	\$130,390
10	\$193,431	\$330,234	\$342,178	\$0	\$865,843	\$724,689	\$10,765	\$735,454	\$130,390
11	\$204,011	\$350,049	\$352,444	\$0	\$906,503	\$765,026	\$11,088	\$776,114	\$130,390
12	\$215,171	\$371,051	\$363,017	\$0	\$949,239	\$807,429	\$11,421	\$818,850	\$130,390
13	\$226,941	\$393,315	\$373,907	\$0	\$994,163	\$852,010	\$11,763	\$863,773	\$130,390
14	\$239,354	\$416,913	\$385,125	\$0	\$1,041,392	\$898,886	\$12,116	\$911,003	\$130,390
15	\$252,447	\$441,928	\$396,678	\$0	\$1,091,054	\$948,184	\$12,480	\$960,664	\$130,390
16	\$266,256	\$468,444	\$408,579	\$0	\$1,143,278	\$1,000,035	\$12,854	\$1,012,889	\$130,390
17	\$280,820	\$496,551	\$420,836	\$0	\$1,198,207	\$1,054,577	\$13,240	\$1,067,817	\$130,390
18	\$296,181	\$526,344	\$433,461	\$0	\$1,255,986	\$1,111,959	\$13,637	\$1,125,596	\$130,390
19	\$312,382	\$557,924	\$446,465	\$0	\$1,316,771	\$1,172,335	\$14,046	\$1,186,382	\$130,390
20	\$329,469	\$591,400	\$459,859	\$0	\$1,380,728	\$1,235,871	\$14,468	\$1,250,338	\$130,390
21	\$260,618	\$0	\$0	\$0	\$260,618	\$0	\$14,902	\$14,902	\$245,717
22	\$274,874	\$0	\$0	\$0	\$274,874	\$0	\$15,349	\$15,349	\$259,526
23	\$289,910	\$0	\$0	\$0	\$289,910	\$0	\$15,809	\$15,809	\$274,101
24	\$305,768	\$0	\$0	\$0	\$305,768	\$0	\$16,283	\$16,283	\$289,484
25	\$322,493	\$0	\$0	\$0	\$322,493	\$0	\$16,772	\$16,772	\$305,721
26	\$340,134	\$0	\$0	\$0	\$340,134	\$0	\$17,275	\$17,275	\$322,859
27	\$358,739	\$0	\$0	\$0	\$358,739	\$0	\$17,793	\$17,793	\$340,946
28	\$378,362	\$0	\$0	\$0	\$378,362	\$0	\$18,327	\$18,327	\$360,035
29	\$399,059	\$0	\$0	\$0	\$399,059	\$0	\$18,877	\$18,877	\$380,182
30	\$420,887	\$0	\$0	\$0	\$420,887	\$0	\$19,443	\$19,443	\$401,444
Totals	\$7,513,852	\$7,190,306	\$7,046,786	\$513,198	\$22,264,142	\$16,083,809	\$392,529	\$16,476,338	\$5,787,804

Benefits of the Project

1. Create \$4.8 million in net savings after paying for all costs over the life of the program
2. Receive \$0.5 million in cash subsidy from the Inflation Reduction Act
3. Reduce electricity bills by over 25%
4. Install solar before it becomes unviable in the near future
5. Replace HVAC systems past their lives using project savings
6. Install much needed backup generators using project savings
7. Improve lighting quality for employees and community members
8. Save maintenance staff's time with long-life LED lighting and new HVAC systems
9. Save administrative time by accomplishing multiple projects simultaneously
10. Stimulate local economy and provide local jobs
11. Carbon emissions reduction equivalent of removing 131 cars off the road annually
12. **Provide internships and other assistance to students of Feather River College**

OTHER CAO MEETINGS / ACTIVITIES

1. 4/1 – Feasibility Kick-Off for HHS Agency with MRG Consultant James Gandley
2. 4/2 – BOS Meeting – Appointed New Facility Services Director
3. 4/3 – GO-Biz Meeting with Governor's Office

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4. 4/3 – Sierra CEDS Meeting with Tracey Ferguson and John Steffanic
5. 4/3 – OpenGov Meeting with Seth Cummins
6. 4/4 – MRG Weekly Check-In & HR Meeting
7. 4/4 – Payroll Migration Meeting with Alicia Burns, ClientFirst
8. 4/4 – Facility Services Bid Opening
9. 4/4 – Julie Buck, Passages Meeting
10. 4/5 – PCMC Monthly Meeting
11. 4/5 – Jack Hughes Meeting
12. 4/8 – LAFCO Meeting in Quincy
13. 4/8 – Munis Migration Meeting with Jamie Shell
14. 4/9 – Heather Lyons, CLA Meeting
15. 4/9 – BOS Meeting
16. 4/10 – Dora Mitchell, Librarian meeting
17. 4/10 – Neal Caiazzo, Social Services lunch meeting
18. 4/11 – MRG Weekly Check-In & HR Meeting
19. 4/11 – MRG Financial Statements Review
20. 4/11 – Trindel Special Board of Directors Meeting
21. 4/12 – Admin Day working remote
22. 4/15 – Interviews for HR staff position
23. 4/16 – BOS Meeting
24. 4/17 – CSAC Legislative Conference (see report)
25. 4/18 – CSAC Legislative Conference
26. 4/19 – CSAC Legislative Conference
27. 4/22 – OpenGov Meeting
28. 4/22 – Budget Meeting with Junko
29. 4/23 – Budget Meeting with Junko
30. 4/24 – CLA Weekly Check-In
31. 4/24 – HR-Related Meeting at Library with Dora Mitchell
32. 4/25 – MRG Weekly Check-In & HR Meeting
33. 4/25 – Nicole Reinert, Public Health Meeting
34. 4/25 – Plumas County Disaster Council Meeting
35. 4/25 – HR Meeting
36. 4/29 – PG&E Undergrounding Meeting
37. 4/29 – 4/30 – OpenGov-Workforce Plan Virtual Workshop & Training
38. 4/30 – WIR Workshop Planning meeting

CSAC Legislative Conference, Sacramento – April 17-19, 2024

Attended with Supervisor Tom McGowan and saw Supervisor Elect Mimi Hall, theretoo.

The CSAC Administration of Justice (AOJ) Policy Committee has responsibility for a broad array of justice-related issues that includes juvenile justice; probation; courts; and all county functions connected to the civil and criminal justice systems. The committee has primary responsibility for the development of policies relating to the administration and financing of the various county programs under its purview. The agenda included:

- A discussion on Concerns and Local Responses to Retail Theft. Attendees will have an opportunity to hear perspectives from Sacramento County's District Attorney, Thien Ho, and Yolo County's Chief Public Defender, Tracie Olson.

- An update on **Administration of Justice**-related legislation.

[Download AOJ Policy Committee Packet](#)

The Government Finance and Administration (GFA) Policy Committee advocates on state and federal legislative proposals, state budget items, ballot measures, and regulatory changes associated with a wide range of matters involving local finance, government operations, and employee relations. The agenda includes:

- A panel discussion on State Mandates.
- A panel discussion on the California Business Roundtable Ballot Initiative – “The Taxpayer Protection and Government Accountability Act.”
- An update on **Government Finance and Administration**-related legislation.

CSAC’s Agriculture Environment, and Natural Resources Policy Committee will continue the conversation around state and local initiatives to support communities facing wildfire risk. The agenda includes:

- A presentation from the California Fire Safe Council and county coordinator program.
- A presentation on broader efforts to prepare communities for wildfire and community hardening initiatives.
- A presentation on state priorities in a challenging budget year.
- A presentation from the UC Cooperative Extension, on tree mortality and bark beetle.
- **Fire Insurance issues which are affecting ALL counties (rebuild, purchase, resale)**
- **PILT needs to be a dependable source of revenue**
- **Williamson Act needs to be funded by the State**

The Health and Human Services (HHS) Policy Committee is responsible for the development of policies/proposals relating to a range of health, behavioral health and social services programs. During the 2024 Legislative Conference, the HHS Policy Committee will include:

- A conversation on uplifting the county voice through the state budget process with Los Angeles County Supervisor Holly Mitchell, former Chair of Senate Budget and Fiscal Review Committee
- An update on the Master Plan for Aging from California Department of Aging Director Susan DeMarois, including an overview of the California 2030 Report, next steps, and opportunities for counties.
- An overview of the CalAIM Justice-Involved Initiative with Department of Health Care Services (DHCS) staff, as well as representatives from a county planning for implementation in 2024.
- A review of CSAC’s Health and Human Services 2024 legislative and budget advocacy so far, with an opportunity for Q&A of CSAC’s HHS staff.

[Download HHS Policy Committee Packet](#)

[Download California CalAIM 1115 Demonstration Waiver Presentation](#)

[Download California Department of Aging Presentation](#)

[Download Area Agencies on Aging Fact Sheet](#)

[Download Yuba County’s Approach to the CalAIM Justice-Involved Initiative Presentation](#)

[Download HHS Legislative and Budget Update](#)

The Housing, Land Use and Transportation (HLT) Policy Committee is responsible for reviewing state and federal legislative proposals, state budget items, ballot measures and regulatory proposals focused on housing, land use, transportation, and tribal and intergovernmental relations. The agenda includes:

- A panel on “How Should Counties be Engaged on Autonomous Vehicle Issues” with Tricia Suzuki Blindstrub, Political Director for Teamsters Joint Council 7 and Christopher Childs, Consultant for the Autonomous Vehicle Industry.
- A Supervisor Roundtable on Barriers to Building More Housing in Counties. From dealing with CEQA lawsuits that slow down construction to significant resistance from community members or the lack of infrastructure, counties must continue to work to remove these barriers and identify and support the development of infrastructure needed to address the housing crisis. This marks the commencement of a two-part session designed to foster an interactive dialogue in which county supervisors are strongly encouraged to participate directly.

[Download HLT Policy Committee Packet](#)

Artificial Intelligence Workshop

Academic experts and public servants presented on actively navigating the use of artificial intelligence during a workshop. As the use of this rapidly evolving technology is being explored to improve the functioning of government, county officials from across the state will share the value of artificial intelligence for their operations, and strategies to harness artificial intelligence to modernize service delivery. The agenda included:

- A presentation from Dr. Brandie Nonnecke, Ph.D., Founding Director of the [CITRUS Policy Lab](#) and Associate Research Professor at the Goldman School of Public Policy, UC Berkeley.
- An update regarding the work of the CSAC Artificial Intelligence Steering Committee and Working Group.
- An opportunity for attendees to engage in interactive discussion about how their county is using artificial intelligence, or share any challenges they are facing.

[Download AI Workshop Agenda Packet](#)

The passage of Proposition 1 is just the beginning of a multi-year process of intensive planning, as well as stakeholder engagement at the state and local level, to fully implement these significant reforms in the best interests of California’s most vulnerable populations while preserving core services. Join representatives from the Administration as they provide an outline of the major provisions of Proposition 1 and provide an update on upcoming planning activities and implementation timelines.

[Download Prop 1 Workshop Agenda](#)

[Download Prop 1 Workshop Issue Overview](#)

[Download Prop 1 Workshop Presentation](#)

TRANSIENT OCCUPANCY TAX REPORT

Granicus generated the following reports: (Also showing is April 2, 2024 so it can be compared to last month’s report and the current May 2, 2024 report).

Monthly status report	Monthly status report
Report for Plumas County, CA (Plumas County, CA) generated on April 2, 2024.	Report for Plumas County, CA (Plumas County, CA) generated on May 2, 2024.
389	444
Properties in or near Plumas County, CA	Properties in or near Plumas County, CA
351	363
Properties in or near Plumas County, CA with address identified	Properties in or near Plumas County, CA with address identified
180	194
Compliant Short Term Rentals	Compliant Short Term Rentals
164	163
Non-compliant properties	Non-compliant properties
45	87
Properties with unknown compliance	Properties with unknown compliance
211	211
Properties that have received letters since first mailing	Properties that have received letters since first mailing
109	109
Properties that have received letters and are now compliant	Properties that have received letters and are now compliant
105	102
Properties that have received letters and are still non-compliant	Properties that have received letters but are still non-compliant

