



Board of Directors Meeting Agenda
June 23, 2026 –9 am
Greater Valley CCC Facility (14993 Camage Ave, Sonora)

Call to Order: Opening of Meeting.

Roll Call: OFFICERS: Gary Sanchez (President), Chuck Sloan (Vice President), Chrystal Aceves (Treasurer)
DIRECTORS: Eileen Carlen, Karen Caldwell, Joe Milani, Jerry McGowan,
STAFF: Albert Alt (Executive Director)

Introductions: President to call for introductions

Standing Reports: See attached written reports

- A. Presidents report
- B. Treasurers report
- C. Executive Directors report and project update

Committee/Meeting Updates: ie. County Fire Advisory, SWIFT, YSS, Firewise

Discussion: Partner and cooperator information and reports

Business/Action items:

- A. Minutes from May 2026, 2026
- B. Policy Adoption: Recommend adoption in one motion
 - a. Drug Free Workplace Policy
 - b. Personnel Policy
 - c. Travel and Expense Policy
 - d. Procurement Policy

Break

Information item:

- A. CAFSC County Coordinator Grant update
- B. Review of Audit Checklist, Red Flags and Auditor Selection Timeline
- C. Grant opportunity – FEMA Fire Prevention and Safety (FP&S)
 - a. City of Sonora Critical Infrastructure Protection project
 - b. Collaboration with City Fire, Columbia College, Mother Load Job Training, Tuolumne City Fire
- D. Dragoon Gulch additional treatment area update
- E. Telegraph Hill/Big Hill Maintenance grant treatment area update

Adjournment:

Executive Session: Immediately following Board Meeting.

Board meetings are recorded and transcribed



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2026 Meeting Calendar:

Tuesday June 23, 2026

Tuesday July 28, 2026

Tuesday August 25, 2026

Tuesday September 22, 2026

Tuesday October 27, 2026

Tuesday November 17, 2026

December – **no business meeting**

*Board meetings are the 4th Tuesdays of the month. All meetings at 9:00 am. Executive sessions or special meetings may be scheduled at different times.

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Tuolumne Fire Safe Council Ad-hoc Members

Agency Liaisons:

Ryan Campbell, Tuolumne County Board of Supervisors

Sean Hembree, Tuolumne County

City of Sonora, Brittan Gregory

Greg Cox, PG&E

USFS/STF

Jorge Pacheco, BLM

Frank Lewicki, NRCS Affiliate/TCRCD Forester

Ann Segerstrom, City of Sonora

Michael Pickard, SNC

Lindsay Mattos, SWIFT

Fire Agency Advisors:

Gary Carlson, Sonora City Fire Department

Diana Beasley, Tuolumne Rancheria FD

Roger Peterson, Cal-Fire TCU

Bill Barteau, Cal-Fire TCU

Matt Harrison, Cal-Fire TCU

Nathan Gorham, Tuolumne County Fire

Neil Gamez, Tuolumne County Fire Chiefs Association

Chicken Ranch Fire, Aimee New

Tuolumne Fire Safe Council Projects

Project No.	Description
175	Big Hill Fuels Maintenance (closed)
176	Summerville High Fuel Reduction (closed)
177	Firewise Communities
180	Groveland Area Maintenance
182	Dragoon Gulch
183	Kewin Mill Belleview
184	Tuolumne Area Project

President's activity report for June 2026.

- Tuolumne County Fire Safety Advisory Meeting. This was a discussion with county leaders about establishing an approach and the priorities for the second phase of the Community Wildfire Protection Plan (CWPPX2). I met with the TCFSA Group and introduced myself as the President of the TCFSC. I recognized and thanked them for their support in the TCFSC's application for the County Coordinator Grant. █
- Wildfire Preparedness Day was not celebrated in TC, so I spent about an hour with Tuolumne-Calaveras Unit (TCU) CalFire Battalion Chief, Bill Barteau. █
- Attended the online CA Wildfire and Forest Resilience Task Force on Draft Zone 0. █
- Three Executive Committee Meetings attended with the EC, with emphasis on the COCO Grant and the need to keep future meetings on the agenda. █
- Met with SIR (seniors in retirement) at the Soulsbyville Moose Lodge as a guest speaker and spoke about defensible space work the TCFSC is undertaking. █

TREASURER REPORT JUNE 2026

TFSC Account Balances as of June 16, 2026		
Council Checking	\$74,194.45	
Council Savings	\$174,634.17	
177 Firewise	\$45,300.45	
179 Defensible Space	\$162,528.81	
180 Groveland	\$12,220.32	
182 Dragoon	\$9,364.66	
183 Kewin Mills	\$184,957.32	
184 Tuolumne Area Proj	\$300.00	
TOTAL	\$663,500.18	
CLOSED PROJECTS:		
175 Big Hill Maint.		
176 Summerville		

Executive Director's Report

Tuolumne Fire Safe Council Board of Directors Meeting June 2026

Overview

The organization continues to advance its mission of reducing wildfire risk and improving community resilience throughout Tuolumne County. Staff and contractors remain focused on project implementation, grant administration, partnership development, and securing future funding opportunities.

Fuels Reduction Projects

- Continued implementation of active fuels reduction projects (See June '26 Project report)
- All projects, grant administration and oversight fully assumed by TFSC. Dragoon was final project with Project Management and Administration with TRCD. Treatment completed.
- Submitted all invoicing for 26Q2 (Second Fiscal Quarter, 2026) for reimbursement. Completed all quarterly reporting and Advance reporting documentation for 26Q2.
- Completed/approved project area expansion (Dragoon) and amendments (Tuolumne Area Project for ED salary) where appropriate.

Funding Opportunities

- Continued development of future grant opportunities to support fuels reduction, community preparedness, and organizational capacity.
- County support documentation for County Coordinator Grant was adopted 6/16/2026. Documents submitted to California Fire Safe Council (ZoomGrants). Award approved, awaiting final award letter.
- Consideration for FEMA Grant opportunities with Columbia College/Mother Lode Job Training Center/ City for Fire Prevention and Safety (FP&S) for code enforcement and treatment of lots in City of Sonora and Tuolumne City.
- Submitted FEMA FP&S grant in partnership with City of Sonora Fire Chief. On Board agenda for information item. If project isn't funded by FEMA, may consider SNC grant cycle if unsuccessful with FEMA FP&S.

Organizational Operations

Policies and Governance

- Continued development and refinement of organizational policies to strengthen governance and grant compliance, additional policies on agenda for consideration.
- Progress made toward improving financial controls and administrative procedures.

Financial Management

- Ongoing monitoring of grant budgets, cash flow, and organizational expenditures.
- Consistent meetings and communication with Treasurer for financial and internal controls implementation, project budgets.

- Beginning steps in becoming “audit ready” at Board direction. Audit timeline and checklist on Board agenda for information.
- TuCARE funds tracked/distributed with process developed by ED and Treasurer. Process complies with “audit readiness”.

Partnerships

The Council continues to work closely with/have on-going meetings with:

- Tuolumne County
- CAL FIRE
- Tuolumne Resource Conservation District
- Community-based organizations and stakeholders
- Mother Lode Job Training Center
- Columbia College
- City of Sonora
- SWIFT

These partnerships remain critical to project delivery and long-term wildfire resilience efforts.

Challenges and Risks

- Rising implementation costs remain a concern across vegetation management projects/prevailing wage, fuel prices.
- Delays in grant reimbursements can create cash flow challenges requiring careful financial management. Implementation of Advances for all projects eligible. Until Advance is obtained, some projects performance timelines may be impacted.

Closing

I appreciate the continued support and guidance of the Board of Directors. Staff and partners remain committed to delivering high-quality wildfire mitigation projects and advancing the Council’s mission of creating safer, more resilient communities throughout Tuolumne County.

Respectfully submitted,

Albert Alt
Executive Director Tuolumne Fire Safe Council



Tuolumne Fire Safe Council – Executive Director’s Project Report: June, 2026

Albert Alt, Executive Director

Active Projects:

Project	Update
Big Hill	Closeout completed:
Summerville	Closeout completed:
Defensible Space (Fremd, McGowan, Lane)	<p>Over 120 residences have been treated under the program, to date.</p> <p>Pheonix Lake unit has been completed and Project Managers are in the process of reaching out to residents that were confirmed in the program in the Lower 108 Unit.</p> <p>Project Managers have been obtaining ROE’s and developing treatments for approved properties. Treatments for maintenance type projects have begun while assessments are being completed and contractor selected for heavier limbing and lift type operations.</p> <p>Website has been updated with information that the program is currently fully subscribed and will be open to registration in the future, should additional funding become available.</p>
Groveland/120 Area (Lane)	<p>Smith Station treatment (Alpine) completed 02/09/2026. Treatment area, as verified by Cal FIRE on 2/11/2026 was approximately 34 acres total. Groveland Unit treatment completed 04/032026, total of 20.8 acres. Cal FIRE verified acreage 04/17/2026.</p> <p>Project budget has approximately \$98,000 remaining and grant performance end date of 04/2026. Project has remaining funds. Grant will be kept open through the winter for potential additional treatment opportunities.</p>



<p>Dragoon Gulch (Lane)</p>	<p>Treatment of the original grant agreement has been completed, all invoices to TRCD and Left Coast have been distributed.</p> <p>On June 10, 2026, a grant amendment was approved by Cal Fire to add approximately 32 acres of the Washington burn scar area in the north east corner of the CA 108 and CA 49 junction. TFSC will administer project, Alec Lane selected as Project Manager.</p> <p>Working through Sonora Fire Chief Brittan Gregory and Community Development Director Tyler Summersett to obtain Council approval for ROE to that property prior to CEQA beginning.</p> <p>Westside Forestry conducted the original NOE for the Dragoon project and is providing a quote for the additional acreage as well.</p> <p>Columbia College will be working in partnership with the Council to perform some treatment on the additional acreage. Once CEQA is completed, the College will determine what work can be done by trained/qualified students. This work will be completed prior to the RFP for the treatment contractor.</p>
<p>Kewin Mills (McGowan/Lane)</p>	<p>CEQA Notice of Exemption (NOE) has been obtained. Next step is to complete RFP for treatment contractor and plan beginning of treatment work.</p> <p>Project managers selected, Jerry McGowan and Alec Lane. Contracts out for execution.</p>
<p>Tuolumne Area (Johnson/Wolf)</p>	<p>Executed Grant agreement has been obtained.</p> <p>CEQA contract has been awarded to Westside. Adam has begun the process of the review, with anticipation of the in-field review completed in May, report to follow. Full completion of CEQA process is anticipated August of 2026.</p> <p>Budget amendment for salary and benefits of executive director is submitted and has been approved.</p> <p>Project managers selected and contracts out for execution.</p>



Wildfire Couty Coordinator	Pre-award. Anticipating award letter, implementation expected 7/1/2026.
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Board of Directors Meeting Agenda
May 26, 2026 – 9:00 am
Greater Valley CCC Facility (14993 Camage Ave, Sonora)

Call to Order: 9:00 am

Roll Call: OFFICERS – Sanchez (President), Sloan (VP), Aceves (Treasurer)
DIRECTORS – Carlen, McGowan, Caldwell

Absent: Milani

Guests/Collaborators/Project Managers Present: Sean Hembre, Bill Barteau, Alec Lane, Scott Fremd, Stephen Johnson, Jerry Usrey, Adam Frese

Standing Reports:

Acting President Sanchez opened the meeting and welcomed those present. He outlined the change in leadership due to Karen Caldwell resigning her position as Board President.

Treasurer Aceves provided a financial report:

- **Bank Accounts:** Reconciled through April 30. End of May balances: Checking \$173,237.90; Savings \$174,632.69.
- **Project Payouts (May):**
 - Firewise: \$1,000
 - Defensible Space: \$52,681.74
 - Groveland: \$1,516.80
 - Kewin: \$7,704.50
 - Total Project Payouts: \$62,902.92
- **Recurring Expenses:** \$15,359.64
- **Deposits:** \$238,082.95 (Somerville Defensible Space and others)
- **Total Expense Payout:** \$78,262.00

Executive Director Alt provided a written project update included in the Board agenda package. Alt also provided an update regarding Project Managers and Jami Wolf being added as Co-PM to the Tuolumne Area Project.

Committee/Meeting updates:

Vice President Sloan provided an update on the agenda and discussion from the County Fire Safety Advisory committee.

Alt said SWIFT was cancelled this month.



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Caldwell updated Firewise, 3 new recognized communities and a new mapping tool required for Firewise that needs refinement yet.

McGowan provided a thorough update from YSS meeting including Rim Fire recovery and 160,000+ trees being planted in burn scar.

Bill Barteau reported burn permits are suspended below 3500 ft.

Business/Action items:

- A. March meeting minutes passed unanimously with minor corrections.
- B. April meeting minutes passed unanimously with minor corrections.
- C. Council Signatory changes passed unanimously.
- D. Independent Audit: The board voted unanimously to direct ED Alt and Treasurer Aceves to develop a process to become audit ready with anticipation of an independent audit to be completed no later than March, 2027.

Information Item:

- A. Grant prioritization: The Board directed Alt to develop grant applications for submission with Cal Fire for Defensible Space and for Big Hill Maintenance/Telegraph Hill project (resubmission from last grant cycle).
- B. California Fire Safe Council County Coordinator grant opportunity: Alt provided an update on the potential of TFSC becoming the host agency for the County Coordinator grant. The Board directed Alt to prepare to submit grant and coordinate development of all grant and supplemental documentation with the Board, for policy adoption and Treasurer for financial statements.
- C. PGE Grant: Alt reported that PGE had reached out and requested project administration for a project of approximately \$100,000 in the Stanislaus National Forest near Pine Crest Lake. Alt agreed, on behalf of the Council, to perform project administration.
- D. Dragoon Gulch: Based on Board approval to request additional treatment area for the Dragoon Gulch project, Alt has made request to Cal Fire Southern Region Grants to amend the grant to include approximately 35 acres of the Washing burn scar area to the east of Highway 49 and north of Highway 108 along Woods Creek. No activities can occur until grant amendment is approved.
- E. Project Manager contract template and compensation: Alt reported that he had completed a Project Management contract template and review of competitive salaries associated with the Statement of Work outlined in the contract.
- F. CWPP: Sean Hembre provided report during collaborator reports earlier on the agenda. Hembre reported CWPP primarily was focused on project prioritization process beginning with Planning Unit F. Alt and Sanchez were in attendance.



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- G. Annual Report: Sanchez and Alt reported out the intention of having a comprehensive annual report completed for the 2026 fiscal year. Anticipated for the end of the, December 2026.
- H. Executive Director evaluation process: The Board discussed the evaluation process of the ED and the idea of a Board evaluation process. Sanchez agreed to work with the Executive Committee to examine processes for consideration and will present options to the Board in future meetings. Target date is the June meeting for discussion.

Meeting Adjourned: 11:51 AM

Executive Committee Meeting: None

Drug-Free Workplace Policy

The organization is committed to providing a safe, healthy, and productive workplace. Employees, volunteers, contractors, and board members are prohibited from unlawfully manufacturing, distributing, possessing, using, or being under the influence of illegal drugs while conducting organization business or on organization property.

Employees may not report to work impaired by alcohol, illegal drugs, or misuse of prescription medications. Any employee using medication that may affect their ability to safely perform job duties should notify their supervisor as appropriate.

The organization may require drug or alcohol testing where permitted by law, including situations involving reasonable suspicion, workplace accidents, or grant and regulatory requirements.

Violations of this policy may result in disciplinary action up to and including termination of employment or association with the organization.

The organization complies with applicable federal and state drug-free workplace requirements, including requirements associated with grant funding where applicable.

Personnel Policy

Equal Employment Opportunity

The organization is committed to providing equal employment opportunities to all employees and applicants without regard to race, color, religion, sex, gender identity, sexual orientation, national origin, ancestry, age, disability, medical condition, marital status, veteran status, or any other protected status under applicable law.

Employment Status

Employment with the organization is considered at-will unless otherwise provided by written agreement. This means either the employee or the organization may terminate employment at any time, with or without cause or notice, subject to applicable law.

Work Hours and Attendance

Employees are expected to maintain reliable attendance and punctuality. Work schedules will be established by supervisors based on organizational needs.

Standards of Conduct

Employees are expected to conduct themselves professionally, ethically, and respectfully while representing the organization. Dishonesty, harassment, discrimination, unsafe conduct, misuse of organizational property, or violations of policy may result in disciplinary action.

Harassment and Discrimination

The organization prohibits harassment, discrimination, and retaliation of any kind. Employees who experience or witness inappropriate conduct should report concerns to a supervisor, Executive Director, Board Chair, or designated representative.

Compensation and Reimbursement

Employees will be compensated in accordance with approved pay practices and applicable wage and hour laws. Authorized business expenses may be reimbursed in accordance with organizational travel and reimbursement policies.

Leave and Time Off

Employees may be eligible for sick leave, vacation, holidays, and other leave benefits in accordance with organizational policy and applicable law.

Confidentiality

Employees may have access to confidential information related to clients, finances, personnel matters, grants, and operations. Confidential information must not be disclosed without authorization.

Use of Organization Property

Organization equipment, vehicles, technology, and resources are to be used primarily for authorized business purposes and in a safe and responsible manner.

Drug-Free Workplace

The organization maintains a drug-free workplace. Employees may not work under the influence of illegal drugs or alcohol or engage in unlawful drug-related activities while conducting organization business.

Safety

Employees are expected to follow all safety procedures and immediately report unsafe conditions, accidents, or injuries.

Conflict of Interest

Employees should avoid situations that create actual or perceived conflicts between personal interests and the interests of the organization.

Policy Changes

The organization reserves the right to revise, interpret, or modify personnel policies at any time, consistent with applicable laws and organizational needs.

Travel and Expense Reimbursement Policy

The organization may reimburse employees, board members, and authorized volunteers for reasonable and necessary expenses incurred while conducting approved organization business.

Reimbursable expenses may include:

- Mileage for use of a personal vehicle at the current IRS-approved reimbursement rate;
- Lodging;
- Meals during approved travel;
- Parking, tolls, and other necessary travel-related expenses.

All travel should be approved in advance by the appropriate supervisor or authorized representative whenever practical.

Requests for reimbursement must be submitted within a reasonable timeframe and include itemized receipts and supporting documentation. Expenses that are excessive, personal, or not properly documented may be denied.

Travelers are expected to use cost-effective and reasonable judgment when incurring expenses on behalf of the organization.

The organization reserves the right to deny reimbursement for expenses that do not comply with this policy or applicable grant and funding requirements.

Procurement and Competitive Bidding Policy

The Council shall procure goods and services in a fair, open, transparent, and competitive manner consistent with applicable federal, state, local, and grant-specific requirements. Procurement activities shall be documented and maintained in the project file.

Procurement shall be conducted through documented solicitations, including Requests for Proposals (RFPs), Requests for Qualifications (RFQs), Invitations for Bids (IFBs), or informal quotations, as appropriate. Solicitation documents shall clearly describe the scope of work, evaluation criteria, contractual requirements, and applicable compliance provisions.

Contractor and vendor selection shall be based upon best value to the Council and the project, considering factors such as qualifications, experience, cost, capacity, and past performance. The basis for selection shall be documented and retained in the procurement file.

Council directors, officers, employees, volunteers, and agents shall not participate in the selection, award, or administration of a contract where a real or apparent conflict of interest exists. Any potential conflicts shall be disclosed and documented prior to procurement decisions.

Informal Procurement

An informal procurement process consists of soliciting quotations from qualified vendors. When available, a minimum of three quotations should be obtained and documented. If fewer than three quotations are available, the procurement file shall document the efforts made to obtain competitive pricing.

Formal Procurement

A formal procurement process shall include a written solicitation, documented evaluation criteria, and a documented selection process. Responses shall be evaluated consistently against the published criteria, and the basis for award shall be retained in the procurement file.

Procurement Thresholds

- Purchases below \$10,000: No competitive bidding required; however, expenditures shall be reasonable, necessary, and documented.
- Purchases of \$10,000 to \$50,000: Informal procurement process required.
- Purchases exceeding \$50,000: Formal procurement process required.

The Executive Director may establish more stringent procurement procedures when required by a funding source, grant agreement, or specific project circumstances.

Prior to contract award for federally funded projects, the Council shall verify that contractors and vendors are not suspended or debarred from participation in federal programs through the federal System for Award Management (SAM) at <https://sam.gov>. Verification shall be documented and retained in the procurement file.

All procurement records, including solicitations, quotes, proposals, evaluations, selection documentation, contracts, and eligibility verifications, shall be retained in accordance with the Council's record retention policy and applicable grant requirements.



Tuolumne County Water & Natural Resources
a division of the
County Administration Office

Sean Hembree
Senior Analyst

Date: June 16, 2026

TO: Tuolumne County Board of Supervisors

FROM: Sean Hembree, Water and Natural Resources Senior Analyst

SUBJECT:

Consideration of approving a letter of support for Tuolumne Fire Safe Council (TFSC) in their proposal to the California Fire Safe Council Wildfire County Coordinator Grant Program.

Background/Introduction:

This Program was established in 2021 with funding from CAL FIRE to develop countywide community collaboration and coordination among wildfire mitigation groups. It also seeks to encourage and educate members of the public on wildfire preparedness and participation in mitigation activities. It is common in other jurisdictions across the state for program coordinators to be staffed by local Fire Safe Councils.

TFSC has been an impactful partner in developing the 25 local FireWise USA Communities Tuolumne County has today. They have also managed several wildfire fuel reduction projects. TFSC also played a leading role in developing the Tuolumne County Community Wildfire Protection Plan and is an active contributor in other wildfire mitigation planning collaborations.

Recently, the TFSC Board of Directors directed a transition from a volunteer-based staff and created a paid Executive Director position, which was filled by Al Alt. This transition has brought experience and professional guidance as well as increased administrative capacity.

Recommendation:

Approve a letter of support for Tuolumne Fire Safe Council in their proposal to the California Fire Safe Council Wildfire County Coordinator Grant Program.

"We Support the Board of Supervisors in achieving their goals through service & collaboration with the County Departments and the Community"

Tuolumne County
Administration Center
2 South Green Street
Sonora, CA 95370

Phone: (209) 533-5521
Fax: (209) 533-6549



Heather Ryan
Executive Assistant/Deputy Clerk
of the Board of Supervisors

**BOARD OF SUPERVISORS
COUNTY OF TUOLUMNE**

Michael Holland, *First District*
Stephen A. Grier, *Fourth District*

Ryan Campbell, *Second District*

Daniel Anaiah Kirk, *Third District*
Jaron E. Brandon, *Fifth District*

Date: June 16, 2026
P.O. Box 692
Tuolumne, CA 95370

Dear California Fire Safe Council,

The Tuolumne County Board of Supervisors authorizes Tuolumne Fire Safe Council to apply on behalf of Tuolumne County for the 2025 California Fire Safe Council County Coordinator Grant – Program Extension Project and serve as the grant subrecipient. Our board is confident that Tuolumne Fire Safe Council can execute the grant program's scope, meet the project metrics, and deliverables.

Tuolumne Fire Safe Council is aware that, as a subrecipient, they will be required to work closely with the Tuolumne County Board of Supervisors and other fire mitigation groups within the county to meet the County Coordinator Grant objectives of educating, encouraging, and developing county-wide collaboration and coordination. Our Board is prepared to support and assist the Tuolumne Fire Safe Council in executing these project goals.

Should you require additional confirmation of Tuolumne County's support of Tuolumne Fire Safe Council, the Board of Supervisors' office may be reached at (209) 533-5526 and SGrier@co.tuolumne.ca.us.

Sincerely,

A handwritten signature in blue ink, appearing to read "Stephen A. Grier".

Stephen A. Grier, Chair, County of Tuolumne Board of Supervisors



Tuolumne Fire Safe Council Executive Board Audit Readiness Checklist

Comprehensive governance and compliance self-assessment for Board oversight.

Governance & Board Oversight

Question	Yes	No	Needs Attention
Minutes are approved and retained.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Board roster is current.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COI disclosures completed annually.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Policies reviewed at least annually.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Strategic plan reviewed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Budget approved.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Board receives monthly financials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Executive Director evaluation completed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Financial Management

Question	Yes	No	Needs Attention
Monthly statements prepared.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bank reconciliations timely.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Independent review performed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Budget-to-actual reviewed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Journal entries documented.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cash controls effective.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Restricted funds tracked.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supporting documentation retained.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grant Management & Compliance

Question	Yes	No	Needs Attention
Grant files complete.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Costs tracked by grant.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reimbursements supported.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reports timely.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Match tracked.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amendments retained.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Monitoring findings resolved.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subrecipient oversight documented.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Independent Contractor Compliance

Question	Yes	No	Needs Attention
Procurement followed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contracts executed before work.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Insurance verified.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Licenses verified.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Debarment/SAM checks completed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Prevailing wage documented if applicable.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Invoices validated.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Performance documented.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Change orders approved.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Payments align with contract.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Payroll & Human Resources

Question	Yes	No	Needs Attention
Personnel files complete.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offer letters retained.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Timesheets approved.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Payroll taxes filed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grant labor allocations supported.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evaluations completed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Required trainings documented.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Internal Controls

Question	Yes	No	Needs Attention
Duties segregated.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dual approvals used.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Card purchases reviewed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IT access restricted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Backups tested.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Whistleblower policy implemented.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fraud reporting process exists.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Assets & Insurance

Question	Yes	No	Needs Attention
Inventory updated.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grant assets tagged.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Insurance adequate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Vehicle logs maintained.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Disposals documented.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Regulatory Compliance

Question	Yes	No	Needs Attention
IRS Form 990 filed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CA Form 199 filed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
RRF-1 filed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Secretary of State filings current.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Business licenses current.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Board-Level Audit Readiness Questions

- We understand the financial position.
- We receive sufficient information for fiduciary oversight.
- Grant funds are managed appropriately.
- Independent contractors are properly managed.
- The organization could successfully undergo an audit.

Overall Assessment

- Green – Audit Ready
- Yellow – Minor Improvements Needed
- Red – Immediate Corrective Action Required

Audit Readiness "Red Flags"

Address these before an audit:

- ✘ Missing board minutes
- ✘ Missing board agendas/board action or approval
- ✘ Lack of supporting receipts/incomplete information
- ✘ Expenditures of indirect funds without proper Board approval or documentation

- ✘ Unreconciled bank accounts
- ✘ Personal expenses on nonprofit cards
- ✘ Inadequate timesheets for grant-funded staff
- ✘ Grant expenditures not tied to approved budgets
- ✘ Missing procurement documentation
- ✘ Lack of conflict-of-interest disclosures
- ✘ Large journal entries without explanation
- ✘ No documentation of board-approved compensation

Tuolumne Fire Safe Council

Independent Auditor Selection & Audit Timeline

Target: Board Acceptance of Independent Audit at March 2027 Board Meeting

Month	Milestone	Board Action
July 2026	Determine audit objectives, scope, budget, selection criteria, and prepare RFP.	Authorize solicitation of audit proposals.
August 2026	Issue RFP to qualified nonprofit audit firms.	Receive update on auditor outreach.
September 2026	Receive proposals, conduct interviews, and evaluate firms.	Finance (exec?) Committee recommends preferred auditor.
October 2026	Negotiate terms and engagement letter.	Approve auditor selection and engagement.
November 2026	Conduct audit planning meeting and receive PBC list.	Receive audit readiness report.
December 2026	Complete year-end preparations and grant reconciliations. Fiscal year closes.	Monitor readiness and unresolved issues.
January 2027	Finalize financial statements and begin fieldwork.	Receive year-end financial status report.
February 2027	Complete testing and review draft audit.	Finance Committee reviews draft audit.
March 2027	Auditor presents final report and recommendations.	Board accepts audit and directs corrective actions if necessary.

Key Deliverables

July–August 2026

- Audit RFP developed and issued
- Qualified auditor list assembled
- Evaluation criteria adopted

September–October 2026

- Proposals evaluated
- Interviews completed
- Auditor selected
- Engagement letter executed

November–December 2026

- Audit planning completed
- Grant files organized
- Bank reconciliations current
- Fixed asset inventory updated
- Board minutes organized

January–February 2027

- Year-end financial statements completed
- General ledger closed
- Fieldwork completed
- Draft audit reviewed

March 2027

- Final audit presented
- Board acceptance recorded in minutes
- Corrective action plan adopted if needed

Recommended Board Calendar

- July 2026 Board Meeting: Authorize Auditor Procurement
- September 2026 Board Meeting: Receive Auditor Selection Recommendation
- October 2026 Board Meeting: Approve Independent Auditor Engagement
- January 2027 Board Meeting: Audit Readiness and Year-End Financial Status
- March 2027 Board Meeting: Independent Auditor Presentation and Acceptance of FY 2026 Audit



Wound Care Adventist Health Sonora

Donaldson Eye Care Associates

Sonora DMV

Heaven For Kids Playground

Tuolumne County Library

Primary Care Adventist Health Sonora

Sonora Elementary School



CA 49

CA 49

CA 108

CA 49
CA 108

Woods Creek

Sonoma

Leighton Lane

Symons Lane

Crooked Lane

Sonoma

Campo Seco Road

Railway Lane

Kirk's Road

Ellinwood Acres Road

Vista Drive

Mill Villa Road

Alley Drive

Circle Drive

Mckibbin Drive

North Drive

Outlook Drive

Martha Lane

Silver pine Lane

Silver Pine Drive

Silver Pine Drive

Golden Dove Lane

Golden Dove Lane

Way Acres

Volponi Acres

ek

TFSC Big Hill Maintenance 25-WP-TCU-79735982



N. Bald Mountain
Area Treatment
159 Acres

Middle Big Hill
Road Treatment
47 Acres

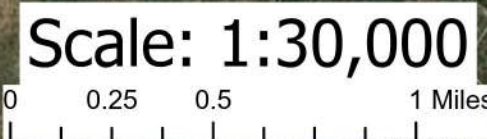
Montgomery
Road
Treatment
112 Acres

Yerba Santa
Road Treatment
40 Acres

Pulling out Yerba Santa

- Middle Big Hill
- Montgomery Road
- North Bald Mountain Area Treatment
- Yerba Santa

Total Acres = 358



Map Created By: Cameron
Miller - TCRGD - 8/1/2025
Datum: NAD 83 UTM 11N