Board of Directors Meeting Agenda

August 25, 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), Dore Bietz (Recording Secretary)

DIRECTORS: Dore Beitz, Karen Caldwell, Eileen Carlen, Jerry McGowan, Joe Milani

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 July 2026
B. Audit RFP
C. Executive Director evaluation forms and process
D. Bureau of Land Management Land Use Permit – Wise Woodworks Twain Harte

Break

Information item:

A. Board committee/meeting assignments
B. Audit Readiness Checklist status

Adjournment:

Executive Session: Immediately following Board Meeting.

Board of Directors Meeting Agenda

August 25, 2026 –9 am

Greater Valley CCC Facility (14993 Camage Ave, Sonora)

2026 Meeting Calendar:

Tuesday July 28, 2026

Tuesday August 25, 2026

Tuesday September 22, 2026

Tuesday October 27, 2026

Tuesday November 17, 2026

Tuesday December 8, 2026 **

*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.

** December meeting is not on schedule with 4th Tuesday of the month due to holidays

Board of Directors Meeting Agenda

August 25, 2026 –9 am

Greater Valley CCC Facility (14993 Camage Ave, Sonora)

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

Aimee New, Chicken Ranch Fire

Tuolumne Fire Safe Council Projects

Project No.	Description
177	Firewise Communities/TuCARE
180	120/Groveland Area Maintenance (work completed)
182	Dragoon Gulch
183	Belleview/Kewin Mills
184	Tuolumne Area Fuels Reduction
190	County Coordinator

Board meetings are recorded and transcribed

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: August 25, 2026

Agenda Item: Information Only, no Action Required

Purpose

To provide the Board with updates regarding Board leadership, financial activity, organizational operations, and current project activities.

Background

The following reports will be provided to the Board for information and discussion:

- **President's Report** – Update on Board leadership, governance, Board activities, and other matters within the President's purview.
- **Treasurer's Report** – Update on the organization's financial position, financial activity, budget status, and other financial matters.
- **Executive Director's Report** – Update on organizational operations, grant administration, administration, partnerships, staffing, and other activities managed by the Executive Director.
- **Project Report** – Update on current and completed projects, including project status, accomplishments, expenditures, schedules, contractor activity, grant deliverables, and significant project issues.

Fiscal Impact

None.

Recommended Action

Information Only

TFSC August 2026 President's Report

July 21, 2026

Convened an EC Zoom meeting from 7 AM to 11:50 AM in preparation for the July 28th Executive Committee meeting, Regular Board Meeting, and Executive Session Meeting immediately following. The EC went through the entire agenda, including Minutes, President's Report, Treasurer's Report, Grant Reports, introductions, greetings, and the ED's report.

July 22

I spent two hours drafting emails and responding to the Board about adding a December meeting this year. Given the rapid changes, additional workload, and the Board's tradition of not meeting in December, it was strategically important to schedule a TFSC meeting earlier than usual and account for the holiday season. In response to the survey email, the TFSC Board voted to hold a December 8 meeting at the regular time and location: 14993 Camage Way, Sonora, CA.

July 26

Upon my return from the South Bay Area, I captured video footage and pictures of the Dove Fire in real time from Merced, CA, on J59 through Sonora. I drove through Highway 140 and J59, where CalFire and other fire agencies were conducting mop-up of the Fields Fire at La Grange Road and Fields Road in Snelling, CA.

July 27

Prescribed Burn Association Meeting and Dinner: (4 hours)

TFSC Board Member **Karen Kaldwell** informed me of this meeting. This was my first contact with the PBA.

The PBA Dinner served as a strategic convening to transition the PBA from an informal volunteer group into a structured, community-led "army' of fire-resilient stewards.

Strategic Vision:

- **Communal Stewardship:** The core thesis is shifted; the fire management paradigm shifts from government-reliant to landowner-empowered. The goal is to cultivate a community where neighbors collaborate on burns to minimize collective risk.
- **Five-year Objective:** Establishing 3-4 California-certified burn officers in Tuolumne County and ensuring landowners are proficient in writing burn plans and securing LE-7 permits.

Governance and Infrastructure

Institutionalization:

- Finalizing an official charter and utilizing grant funding to formalize operations.

- **Operational Readiness:** The PBA now has the ability to track "red cards" (qualifications), accept donations, and manage a wish list for equipment. (e.g., Type 6 engines, water buffaloes)
- **Leadership Diversity:** At this point, I highlighted the addition of **Dore Beitz** to the TFSC Board (tribal elder and former TC OES Assistant Director) to strengthen expertise, add diversity, and bridge the gap between modern fire science and indigenous land management. Most attendees already knew Dore and were aware of her standing as a tribal leader and her TC OES leadership role.

Tactical Innovation:

- Prescribed Grazing: Alan Patterson (Motherload Goats) proposed using goats to remove wet live fuels, potentially opening narrow burn windows during the off-season when permits are not required.
- Biochar and Soil Health: The PBA is leveraging fire for ecological gain, producing biochar to support local organic farming and soil regeneration.
- GIS Integration: Bruce Lodge (retired CDF) offers GIS and cartography ability to develop pre-track plans and fuel treatment maps.

Strategic Partnerships:

- **Cal Fire TCU:** Current relations are highly supportive. The PBA has been invited to finish management plans for Cal Fire sites (e.g., Sardella Ranch) this fall.
- **Columbia College:** A strong vector for workforce development, involving forestry students in upcoming fall burns to provide tactile experience.
- **Academic Links:** Ongoing collaboration with UC Davis and UC ANR (America River), I think, but I may be wrong, regarding historical oak densities and pre-American landscape restoration.

As plans are executed, the PBA will burn over 20 acres this fall, a significant increase from the 10 acres treated last year.

July 28

TFSC Executive Board Meeting
TFSC Regular Meeting
TFSC Executive Session Meeting

- See July 28 TFSC Meeting Minutes for recorded notes. 4 hours

August 4

Convened Executive Committee Meeting: 1 hour 10 minutes

- The contents of this meeting are private and non-public.

August 6 - 16

Working vacation in Duran, NM.

August 17

- Telephone Meeting with Al Alt, ED TFSC - 2hrs and private.

August 18

- Convened Executive Committee Meeting in preparation for the August 25 Regular Meeting. This meeting is non-public and private. 4hrs

Treasurers Report – August 2026 Board Meeting

Financial actions August 1-17, 2026:

Reconciled all accounts from July 31, 2026 Bank statements to Council paper ledger and QBs; Council Checking, Council Savings, 177 Firewise, 179 D-Space, 180 Groveland, 182 Dragoon Gulch, 183 Kewin Mill/Belleview, 184 Tuolumne Area, 190 COCO Grant.

Council Expenses (8/1-17/26)

- WebDancers, Stop payment fee, Purely Storage, Accountant, Microsoft Office, Payroll – Total $7,053.04

177-Firewise

- No requests for invoice payments
- Karen's request for out-of-pocket reimbursement (from Indirect funds) declined and communication (email) back with justification and invited her to resubmit with appropriate additional information for reconsideration.

179-Defensible Space

- Placed stop payment on Ck #1166 Wacky Weedeating
- Reissue Check to Wacky Weedeating

180-Groveland

- No requests for invoice payments

182-Dragoon Gulch

- Paid invoices for Alec Lane and Westside/Adam – Total payout $4,540.00
- Transferred $4,540. from 182 Savings to Council Checking

183-Kewin Mill/Bellview

- Paid invoices for Alec Lane, Jerry McGowan, Westside/Adam – Total payout $3,388.32
- Transferred $3,388.32 from 183 Savings to Council Checking

184-Tuolumne Area Project

- Paid (from Council funds) invoices for Stephen Johnson and Jame Wolf – Total payout $4,480.00
- Total funds to be reimbursed $4,800 (includes July payment to S.Johnson $320)

190-COCO Grant

- Transferred funds from 190 Savings to Council Savings to satisfy Req #1 7/1-9/15/26 plus Bill.com expense of $89.
- Total Transfer $28,389.73

TFSC Account Balances as of August 18, 2026			
Council Checking	$46,168.05		
Council Savings	$252,331.50		
177 Firewise	$35,947.21		
179 Defensible Space	$123,929.67		
180 Groveland	$300.04		
182 Dragoon	$123,329.00		
183 Kewin Mills	$177,039.76		
184 Tuolumne Area Proj	$300.00	Note: Council funds paid invoices: #SRJ-25 $320.00, #SRJ-2 $2,880.00 , #JW-1 $1,600	Total to Be Reimbursed to Council $4,800
190 COCO Grant (NEW)	$11,910.33		
TOTAL	$771,255.56		
CLOSED PROJECTS:			
175 Big Hill Maint.			
176 Summerville			
Respectfully Submitted by: Chrystal Aceves, Council Treasurer			

Executive Director's Report

Tuolumne Fire Safe Council
Board of Directors Meeting - August 2026

Overview

July was a productive month for the Tuolumne Fire Safe Council as the organization continued to strengthen its operational capacity while advancing wildfire mitigation projects throughout Tuolumne County. Efforts focused on grant administration, organizational development, financial stewardship, partnership expansion, and positioning the Council for future funding opportunities.

County Coordinator

Attended County Coordinator monthly meetings and open office hours. Attended GIS training for required deliverable and began effort to complete the GIS requirement in grant.

Time/effort for deliverables, by Scope of Work number:

Deliverable 1 Coordinate with CalFire: Reached out to TCU/Peterson regarding developing planning for this deliverable

Deliverable 3 Contribute to GIS Networking Portal: Attended GIS training with CFSC and began developing of information required for GIS portal.

Deliverable 4 Firewise Workshops: Working with potential contractor to develop contract to meet deliverables.

Deliverable 5 Engage workforce and career development programs: Meetings with Columbia College and consortium for career pathways and internships.

Fuels Reduction Projects

Continued implementation and oversight of active hazardous fuels reduction projects throughout Tuolumne County (see July 2026 Project Report for project-specific updates).

Submitted reimbursement requests, advance requests, and required grant reporting in accordance with grant agreement deadlines. (Reference Treasurers Report).

Continued monitoring project budgets, contractor performance, and compliance requirements to ensure timely project delivery.

Grant Administration and Funding

Continued development of future funding opportunities to support fuels reduction, community wildfire preparedness, workforce development, and organizational sustainability.

Review and consideration of upcoming grant Notice of Funding Opportunity (NOFO) for California Fire Foundation.

Organizational Operations

Policies and Governance

Continued implementation of Board-approved governance and financial policies to strengthen accountability and organizational effectiveness and audit readiness.

Developed additional administrative procedures supporting procurement, grant administration, and financial management.

Financial Management

Continued monitoring organizational cash flow, grant budgets, and reimbursement schedules.

Coordinated regularly with the Treasurer regarding financial reporting, project budgets, and implementation of internal controls.

Continued implementation of standardized processes for tracking restricted funds, grant expenditures, and TuCARE program distributions.

Partnerships and Community Engagement

The Council continues to strengthen relationships with key partners, including:

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

Staff also continued discussions with local agencies and stakeholders regarding collaborative wildfire mitigation projects, workforce development opportunities, and community education initiatives.

Challenges and Opportunities

Advance funding remains an important tool for maintaining project momentum while minimizing the impact of reimbursement delays.

Looking Ahead

Over the coming month, staff will focus on:

- Advancing active fuels reduction projects.
- Executing and initiating the County Coordinator Grant.
- Continuing implementation of audit readiness activities.
- Pursuing additional grant opportunities and strategic partnerships.
- Preparing for upcoming grant reporting and reimbursement cycles.
- Annual/Organizational budget development
- Next round of strategic planning

Closing

I appreciate the continued support and guidance of the Board of Directors. The dedication of our staff, contractors, volunteers, and partner organizations continues to strengthen the Tuolumne Fire Safe Council's ability to reduce wildfire risk and build more resilient communities throughout Tuolumne County.

Respectfully submitted,

Albert G. Alt
Executive Director
Tuolumne Fire Safe Council

Tuolumne Fire Safe Council – Executive Director's Project Report: August, 2026

Albert Alt, Executive Director

Active Projects:

Project	**Update**
Wildfire County Coordinator Grant (COCO)	Program implementation and prioritizing deliverables, working to get contracts in place to meet deliverables and attending required meetings.
Defensible Space (Fremd, McGowan, Lane)	Lower 108 Unit treatment completed with approximately 15 properties completed. Project managers are in process of evaluating the next treatment unit. Grant is near fully expended with more properties on the approved list of treatment that funding allows.
Groveland/120 Area (Lane)	Project budget has approximately $98,000 remaining and grant performance end date of 04/2027. Project has remaining funds. Grant will be kept open through the winter for potential additional treatment opportunities. SWIFT did tour of projects in southern portion of Tuolumne and Mariposa County. Tour included Smith Station Road portion of project. Alec and I attended and reviewed project with SWIFT attendees in the field.
Dragoon Gulch (Lane)	Treatment of the original grant agreement has been completed, all invoices to TRCD and Left Coast have been distributed. Additional treatment area approved on Stockton Rd., impacted by Dove Fire. Examining additional area to utilize remaining budget. Invoice submitted to CalFIRE for work completed prior to Dove Fire. CalFIRE Southern Grants allowing TFSC to keep Advance funds on account for 6 months to find new treatment area.

Cont page 2 Kewin Mills (McGowan/Lane)	Project managers selected, Jerry McGowan and Alec Lane, contracts executed. 7/9/2026, walked project boundary with Westside Forestry, PM's. Reviewed project boundaries and exclusionary areas. Began drafting RFP for solicitation for treatment contractor. RFP in draft form in review by Project Managers for expected release in September.
Tuolumne Area (Johnson/Wolf)	Met with TUD regarding treatment on their property to maintain partnership. CEQA and mapping completed for project area and submitted for public comment. Awaiting approval and submission to Statewide Clearinghouse (SCH) for CEQA. Draft treatment RFP in process.

Board of Directors Meeting Agenda

July 28, 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 – Bietz, Caldwell, Carlen

Absent: McGowan, Milani

Guests/Collaborators/Project Managers Present: Michael Casas, Jami Wolf, Alec Lane, Stephen Johnson, Craig Conklin, Larry Martin, David Brown, Jeff Morgan, Renee Orth, Dave Salazer

Call to Order: President Gary Sanchez called the meeting to order at approximately 9:01 a.m. A quorum was established. Roll call was conducted and board members, staff, partners, and members of the public introduced themselves. Written reports were distributed in advance of the meeting.

Standing Reports: Presidents Report, Treasurers Report and Executive Directors Report were all provided in writing and included in agenda packet.

Presidents Report: Sanchez summarized fundraising outreach, participation in the Sonora Area Foundation workshop, community engagement, and representation at the Twain Harte Homeowners Association meeting and local fundraising events.

Treasurers Report: Aceves Treasurer reported all accounts reconciled through June 30, receipt of the initial County Coordinator grant advance, and reviewed cash flow management and grant advances.

Executive Directors Report: Alt highlighted Executive Director highlighted project status, impacts of the Dove Fire on the Dragoon project, project funding and future grant management considerations.

Committee/Meeting updates:

President Sanchez noted County Fire Safety Advisory Committee was cancelled.

ED Alt provided an update regarding SWIFT and the discussion of upcoming grant opportunities and in person attendance at meetings for all participants.

Director Caldwell provided a Firewise update.

Michael Casas, from Caltrans District 10, provided a report on their efforts at vegetation management and asked for input as to hazard areas that may need treatment.

Rene Orth provided a report from the Tuolumne Prescribed Burn Association.

Craig Conklin provided a report from the Wildfire 101 course provided in Twain Harte.

Business/Action items:

A. June meeting minutes passed unanimously.

B. Nomination for Recording Secretary, Dore Bietz was voted unanimously to be seated as Recording Secretary. Director Bietz abstained from the vote.

C. Executive Committee recommendation for Bookkeeping Services: The Board voted to approve, 3 ayes, 2 nays with Director Acevez abstaining.

D. Audit Objectives: The Board adopted the item unanimously, directed ED Alt to work collaboratively with Treasurer Aceves and Secretary Bietz to draft an RFP for Board consideration at the August meeting.

E. County Coordinator grant budget and deliverables. The Board voted unanimously to adopt the budget and deliverables for the grant, directing ED Alt to report monthly to the Board regarding meeting the grant deliverables.

F. Grant Priorities: The Board voted unanimously to approve Alt applying for a planning grant via SNC and for Directors Bietz and Caldwell to work together to develop projects for consideration for the California Fire Foundation grant upcoming this fall.

G. Budget Funding Requests: The board voted unanimously to ratify the Zoom subscription approved by the Executive Council and the expenditures for hand held GPS units and mapping software subscriptions.

Information Item:

A. Audit Readiness Checklist. The Board heard a short report from ED Alt regarding the Audit Readiness Checklist and areas of concern for the independent audit.

B. Executive Director evaluation forms and process: The Board appointed Directors Sanchez and McGowan to complete recommendations for the ED evaluation and process for Board consideration at the September Board meeting.

Meeting Adjourned: 12:08 PM

Executive Committee Meeting: Executive Committee called to order at 12:15 pm.

The Board directed Alt to address IRS notification regarding past due taxes for a former contractor including associated expenses to the Council, if any.

The Board voted unanimously to amend the employment agreement for ED Alt due to the award of the County Coordinator grant and increase in responsibilities.

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: August 25, 2026

Agenda Item: Action Requested

Purpose

Approve the Independent Audit Services Request for Proposals (RFP) and authorize the Executive Director to release the solicitation and proceed with the competitive procurement process.

Background

At the direction of the Board of Directors, the Tuolumne Fire Safe Council has initiated the process of becoming audit ready. Staff has developed an Independent Audit Services RFP establishing the proposed scope of services, auditor qualifications, proposal requirements, and evaluation process for selecting an independent qualified accounting firm to conduct the Council's financial audit. Review of the draft RFP was completed by the assigned Board workgroup of: Chrystal Aceves, Dore Bietz.

Issuance of the RFP will allow TFSC to solicit proposals from qualified firms through a competitive procurement process and identify an auditor capable of addressing the Council's financial reporting, internal controls, compliance responsibilities, and stewardship of public and grant funds.

Fiscal Impact

Estimated Cost: To be determined through the competitive procurement process.
Budgeted: X Not Budgeted

Recommendation

Staff recommends that the Board approve the Independent Audit Services RFP and authorize the Executive Director to release the solicitation and proceed with the competitive procurement process, consistent with applicable TFSC procurement policies. It is also recommended the Board designate the Independent Auditor selection committee.

TUOLUMNE FIRE SAFE COUNCIL, INC.

REQUEST FOR PROPOSALS

Independent Audit Services

RFP No. TFSC-2026-AUD-01
Issue Date: August 28, 2026
Proposal Due Date: September 25, 2026 at 5pm
Anticipated Contract Award: October 26, 2026
Anticipated Audit Commencement: November 1, 2026

1. Notice Inviting Proposals

The Tuolumne Fire Safe Council, Inc. (TFSC), a California nonprofit public benefit corporation and tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code, invites qualified independent certified public accounting firms to submit proposals to provide independent audit services.

TFSC is seeking an experienced CPA firm capable of conducting an independent financial statement audit of the organization in accordance with applicable professional standards and providing management with recommendations concerning internal controls, accounting procedures, financial reporting, and grant compliance.

TFSC administers substantial public and grant-funded resources, including California Department of Forestry and Fire Protection (CAL FIRE) grant funds and other governmental and nonprofit funding. Accordingly, TFSC is particularly interested in firms with demonstrated experience auditing nonprofit organizations receiving governmental grants and managing significant restricted funding.

The selected firm will work directly with the Executive Director, designated management personnel, and the TFSC Board of Directors and/or its designated Audit Committee.

TFSC reserves the right to reject any or all proposals, waive minor irregularities, request clarification or additional information, negotiate with one or more proposers, and select the proposal determined to be in the best interests of the organization.

2. Organizational Background

Tuolumne Fire Safe Council, Inc. is a California nonprofit public benefit corporation established to support wildfire preparedness, prevention, mitigation, community resilience, and related fire-safe activities.

TFSC works with federal, state, county, municipal, and community partners to implement wildfire risk-reduction programs and projects.

TFSC administers multiple grant-funded projects, including fuels reduction, shaded fuel break, vegetation management, community preparedness, and related activities.

TFSC has experienced significant growth in its grant portfolio and financial activity. The organization currently manages substantial governmental grant resources and has developed increasingly formal financial, procurement, internal-control, grant-management, and board-governance systems.

Because of this growth, TFSC is seeking an independent audit firm that can provide not only a technically sound audit but also practical recommendations that will strengthen the organization's financial management and audit readiness.

3. Purpose of the RFP

The purpose of this RFP is to select an independent CPA firm to perform an audit of TFSC's financial statements and related activities.

1. Express an independent opinion on the Council's financial statements in accordance with Generally Accepted Accounting Principles (GAAP).
2. Evaluate internal controls over financial reporting and communicate any significant deficiencies or material weaknesses.
3. Assess compliance with applicable federal, state, and local laws, grant agreements, contracts, and donor restrictions.
4. Verify the accuracy and completeness of accounting records, supporting documentation, and financial statement disclosures.
5. Evaluate financial management practices, policies, and procedures related to safeguarding organizational assets and financial stewardship.
6. Provide recommendations to strengthen internal controls, accounting procedures, and financial reporting practices, when appropriate.
7. Present audit results to the Board of Directors, including the Independent Auditor's Opinion, required communications under Generally Accepted Auditing Standards (GAAS), any Management Letter, internal control findings, and recommendations for corrective action.
8. Promote transparency, accountability, and public confidence in the Council's financial management.
9. Consider compliance with grant requirements, accounting for restricted funds, procurement practices, and the Council's readiness for future grant monitoring and funding agency reviews.

4. Scope of Services

The selected firm shall provide all professional services necessary to complete the engagement.

4.1 Independent Financial Statement Audit

The auditor shall conduct an independent audit of TFSC's financial statements for the fiscal year ending June 30, 2026, including, as applicable:

- Statement of financial position.
- Statement of activities.
- Statement of functional expenses.
- Statement of cash flows.
- Notes to the financial statements.
- Any other financial statements or schedules required under applicable accounting standards.

The audit shall be conducted in accordance with applicable professional auditing standards. The auditor shall issue an independent auditor's report expressing an opinion on the financial statements.

5. Accounting Framework

The audit shall be conducted using the applicable accounting and auditing standards for a nonprofit organization. The auditor shall advise TFSC regarding any material accounting standards, disclosures, classifications, or reporting requirements applicable to the organization. The auditor shall identify significant accounting issues that require management attention and communicate them to management and the Board.

6. Grant and Restricted-Funding Review

Because TFSC administers significant governmental and restricted grant resources, the auditor shall have demonstrated competence in accounting for grant-funded activities.

- Restricted contributions.
- Governmental grants.
- Grant advances and reimbursements.
- Grant receivables and deferred grant revenue.
- Grant expenditures and matching requirements.
- Indirect/administrative costs.
- Personnel and employee-benefit allocations.
- Contractual and procurement expenditures.
- Grant closeouts.
- Interfund or project transfers.
- Restricted versus unrestricted funds.
- Compliance with applicable grant agreements.

The auditor shall identify any accounting or documentation practices that could create risk to TFSC's ability to substantiate grant expenditures.

7. Historical Records and Opening Balances

TFSC has undergone significant organizational and financial growth and has been strengthening its financial-management and record-retention systems. The selected auditor should be prepared to address circumstances in which historical documentation may be incomplete, inconsistent, or maintained in formats that differ from current practices.

- Evaluate opening balances and prior-period information as necessary to complete the audit.
- Identify material limitations in available documentation.
- Distinguish between documentation deficiencies and actual financial misstatements.
- Communicate material concerns to management.
- Recommend corrective procedures for future periods.
- Work with management to identify reasonable alternative audit procedures when appropriate.
- Clearly identify any scope limitations resulting from unavailable records.

The auditor shall not assume that an absence of documentation automatically constitutes a financial misstatement. The auditor shall apply appropriate professional judgment and auditing procedures.

8. Internal Control Review

The auditor shall evaluate internal controls relevant to the financial statements, including the following areas:

Cash and Banking

- Bank reconciliations
- Authorized signers
- Check issuance
- Electronic payments
- Cash receipts and deposits
- Segregation of duties

Expenditures

- Invoice approval
- Purchase authorization
- Procurement procedures
- Credit card expenditures
- Reimbursements
- Contractor payments
- Supporting documentation

Payroll

- Payroll authorization
- Employee classifications
- Timekeeping
- Salary approvals
- Benefits
- Allocation of personnel costs to grants

Grants

- Grant accounting
- Grant tracking
- Restricted funds
- Advance payments
- Reimbursements
- Expenditure eligibility
- Cost allocation
- Grant reporting

Board Governance

- Board approvals
- Financial reporting to the Board
- Conflict-of-interest controls
- Related-party transactions
- Budget approval
- Expenditure authorization

Financial Reporting

- Month-end closing
- General ledger controls
- Journal entries
- Financial statement preparation
- Account reconciliations
- Year-end closing

9. Management Letter

The selected auditor shall provide a written management letter identifying significant recommendations arising from the engagement. The management letter should distinguish, as appropriate, between material weaknesses, significant deficiencies, control deficiencies, accounting issues, compliance concerns, documentation issues, and best-practice recommendations.

Recommendations should be practical and prioritized according to risk. Where appropriate, recommendations should identify: Finding → Risk → Recommendation → Management Response.

10. Communication with the Board of Directors

The selected auditor shall provide a formal presentation to the TFSC Board of Directors upon completion of the audit. The presentation should include the audit opinion; significant audit findings; internal-control observations; grant-related observations; material accounting issues; management-letter recommendations; changes from prior-year financial reporting; significant risks identified; and recommendations for improvement.

The auditor shall be available to answer questions from the Board.

11. Federal Award Requirements

If applicable to the fiscal year under audit, the proposer shall identify whether TFSC's federal award expenditures trigger a Single Audit under 2 CFR Part 200, Subpart F, and shall be capable of performing the required engagement if applicable.

- Whether Single Audit services are included in the proposed fee.
- The applicable federal-award threshold considered.
- Whether a Schedule of Expenditures of Federal Awards (SEFA) would be required.
- Whether major-program testing would be required.
- Any additional costs associated with a Single Audit.

The auditor shall not assume that all governmental grant funding is subject to federal Single Audit requirements. Applicability shall be determined based on the source and nature of awards and applicable regulations.

12. Audit Deliverables

- Independent Auditor's Report.

- Audited financial statements.
- Notes to the financial statements.
- Management representation letter.
- Communication of significant audit matters, as applicable.
- Management letter.
- Internal-control findings and recommendations.
- Grant-related findings, if applicable.
- Required federal or governmental audit schedules, if applicable.
- Final electronic copies of all reports.

13. Audit Timeline

Milestone	Date
RFP Issued	August 28, 2026
Questions Due	September 11, 2026
TFSC Responses Issued	September 18, 2026
Proposals Due	September 25, 2026
Evaluation	October 2, 2026 – October 9, 2026
Interviews, if necessary	Week of October 12 – 16, 2026
Recommendation to Board	Oct 20, 2026
Board Approval	October 27, 2026
Engagement Letter Executed	October 29, 2026
Preliminary Planning	November 2, 2026
Fieldwork	TBD
Draft Financial Statements	December 2026
Management Review	January 2027
Final Audit	February 1, 2027
Board Presentation	February 23, 2027

Proposers should identify any modifications to this schedule that they believe are necessary. TFSC's preferred objective is to have the final audit completed sufficiently early to support grant applications, governmental reporting, Board oversight, and other organizational requirements, no later than March 1, 2026.

14. Auditor Qualifications

The firm shall:

- Be legally authorized to provide CPA services in California.
- Maintain active professional licensing in good standing.
- Maintain professional liability insurance appropriate for the engagement.
- In compliance with professional peer review standards.
- Have experience conducting nonprofit financial statement audits.
- Have experience auditing organizations receiving governmental grants.
- Have demonstrated knowledge of nonprofit accounting.
- Have qualified personnel available to complete the engagement.
- Maintain independence from TFSC.
- Have no unresolved conflict of interest that would impair independence.

15. Preferred Qualifications

- Extensive nonprofit audit experience.
- Experience with California nonprofit organizations.
- Experience with government-funded nonprofits.
- CAL FIRE or other state grant audit experience.
- Federal grant audit experience.
- Single Audit experience.
- Government Auditing Standards experience.
- Experience with organizations experiencing rapid financial growth.
- Experience correcting historical accounting/control issues.
- Experience with organizations receiving restricted grants.
- Experience communicating with nonprofit boards.
- Experience developing practical internal-control improvements.

16. Peer Review

Each proposer shall provide a copy of its most recent peer-review report and related acceptance letter or other documentation demonstrating the status of its peer review.

- Date of most recent peer review.
- Type of peer review.
- Rating.
- Peer-reviewing organization.
- Any significant deficiencies identified.
- Corrective actions, if applicable.
- Whether the firm is currently in good standing.

A proposer receiving a substandard peer-review result must disclose the result and provide an explanation.

17. Independence

The proposer shall disclose all circumstances that could reasonably be expected to impair, or appear to impair, the firm's independence. The selected firm shall maintain independence throughout the engagement. The proposer shall disclose whether it or any member of the proposed engagement team currently provides, or has recently provided, services to TFSC other than independent audit services.

18. Conflict of Interest

The proposer shall disclose any actual, potential, or perceived conflict of interest involving TFSC, TFSC Board members, TFSC employees, TFSC contractors, significant grantors, government agencies, related entities, or other parties associated with the engagement. TFSC may reject a proposal if a conflict would compromise auditor independence.

19. Proposal Requirements

A. Cover Letter

- Firm name, address, primary contact, telephone, email, California CPA license information, authorized representative, and proposed engagement partner.

B. Firm Qualifications

- Firm history, number of professional staff, audit practice size, nonprofit audit experience, government grant audit experience, and relevant California experience.

C. Relevant Experience

- At least three nonprofit audit references, preferably organizations with governmental grant funding and annual budgets or grant portfolios comparable to TFSC. Include organization, contact person, contact information, nature of services, approximate organization size, and years served.

D. Proposed Audit Team

- Engagement partner, audit manager, senior auditor, and other key personnel, with qualifications and relevant experience. TFSC reserves the right to approve substitutions of key personnel after award.

E. Audit Approach

- Describe risk assessment, internal controls, grant accounting, restricted funds, historical records, opening balances, fraud risk, related-party transactions, payroll, procurement, cash, financial statement preparation, and management communications.

F. Technology

- Describe audit technology, secure document-transfer procedures, and systems used to conduct the engagement.

20. Audit Approach to Historical Records

Because TFSC has experienced organizational growth and is strengthening its financial recordkeeping systems, proposers should specifically describe their approach to missing supporting documentation; incomplete historical files; prior-period accounting classifications; unsupported transactions; grant expenditure documentation; opening balances; restricted fund tracking; prior-year financial statements that may not have been audited; and differences between historical and current internal-control procedures.

Proposers should explain how they distinguish between (1) documentation deficiencies, (2) control deficiencies, and (3) financial statement misstatements.

21. Fees and Billing

Service	Fee
Financial Statement Audit	$________
Federal Single Audit, if applicable	NA
Management Letter	Included / $________
Board Presentation	Included / $________
Additional Services	$________/hour

Other	$________

The proposer shall identify all anticipated out-of-pocket expenses. TFSC strongly prefers a not-to-exceed fee for the base engagement. Any additional work expected to increase the fee must be authorized by TFSC in writing before the additional work is performed.

22. Fee Assumptions

- Number of bank accounts.
- Number of grant programs.
- Number of transactions.
- Accounting software.
- Availability of supporting records.
- Personnel availability.
- Expected audit assistance from management.
- Whether financial statements will be prepared by the auditor.
- Whether a Single Audit is included.
- Any other material assumption.

23. Optional Services

- Internal-control assessment.
- Accounting policy review.
- Grant compliance review.
- Financial-management training.
- Board financial training.
- Fraud-risk assessment.
- Accounting-system recommendations.
- Financial statement preparation.
- Form 990 preparation.
- Grant closeout assistance.
- Single Audit preparation/testing.

24. Evaluation Criteria

Criterion	Points	Score
Relevant nonprofit audit experience	20	___
Government/grant audit experience	15	___
Qualifications of proposed audit team	15	___
Audit approach and methodology	15	___
Understanding of TFSC's circumstances	10	___
Peer review/quality-control history	10	___
Cost and value	10	___

References	5	___
TOTAL	100	___

Lowest price will not necessarily determine the award.

25. Interviews

TFSC may invite one or more firms to participate in an interview. Interviews may address audit approach, grant compliance, historical records, internal controls, audit timing, fees, Board communications, and engagement-team availability. TFSC may request clarification or additional information from any proposer.

26. Selection Process

10. Receipt of proposals.
11. Administrative review.
12. Evaluation by designated TFSC representatives.
13. Reference checks.
14. Interviews, if necessary.
15. Recommendation for award.
16. Board consideration and approval.
17. Negotiation of engagement letter.
18. Execution of agreement.
19. Commencement of audit.

The TFSC Board of Directors retains final authority to approve the engagement unless otherwise delegated.

27. Right to Reject Proposals

TFSC reserves the right to reject any proposal; reject all proposals; cancel the RFP; request additional information; request clarification; negotiate with proposers; waive minor proposal irregularities; modify the scope; reissue the RFP; or award no contract. TFSC shall not be responsible for costs incurred by proposers.

28. Non-Collusion

By submitting a proposal, the proposer certifies that the proposal was prepared independently; no agreement was made with another proposer regarding pricing or scope; no attempt has been made to restrict competition; and the proposer has not provided improper compensation or consideration to any TFSC representative.

29. Confidentiality

The selected auditor may receive confidential financial, personnel, grant, contractual, or organizational information. The auditor shall maintain confidentiality and use such information solely for purposes of performing the engagement.

30. Record Retention

The selected auditor shall maintain audit documentation in accordance with applicable professional standards and legal requirements. TFSC shall retain ownership of its financial and organizational records. The auditor shall return or provide access to TFSC records upon completion of the engagement as reasonably requested.

31. Ownership of Work Product

Final audit reports, financial statements, management letters, schedules prepared specifically for TFSC, and other final deliverables shall be provided to TFSC. Working papers prepared by the auditor shall remain the property of the auditor, subject to applicable professional standards and TFSC's rights of access.

32. Insurance

Prior to execution of the engagement agreement, the selected firm shall provide evidence of insurance reasonably appropriate for the services, including professional liability/errors and omissions coverage. TFSC may establish minimum insurance requirements during contract negotiations.

33. Contract Term

The initial engagement shall cover the fiscal year ending June 30, 2026. TFSC may, at its discretion, negotiate annual renewal engagements for subsequent fiscal years. Any renewal shall be subject to satisfactory performance, Board approval, continued independence, and mutually agreed-upon fees. Nothing in this RFP guarantees future audit engagements.

34. Auditor Rotation / Continued Engagement

TFSC anticipates establishing an ongoing relationship with the selected audit firm but does not guarantee continuation beyond the initial engagement. The Board may periodically evaluate the auditor's performance and determine whether continuation remains in the best interests of TFSC.

35. Management Responsibilities

- Preparation and fair presentation of financial statements.
- Maintaining appropriate accounting records.
- Establishing and maintaining internal controls.
- Safeguarding organizational assets.
- Providing access to records.
- Providing requested information.
- Making appropriate accounting estimates.
- Identifying related-party transactions.
- Providing a management representation letter.
- Making management decisions regarding audit recommendations.

The auditor will not assume management responsibilities.

36. Board and Management Communication

The selected auditor shall communicate significant matters directly to the Board or its designated committee when appropriate. The auditor shall have unrestricted access to the Board President, Audit Committee, or other designated Board representatives regarding matters concerning auditor independence, financial reporting, internal controls, fraud, or other significant audit issues.

37. Fraud and Irregularities

The auditor shall communicate to appropriate TFSC representatives any suspected fraud, illegal acts, significant irregularities, or material control deficiencies identified during the engagement in accordance with applicable professional standards. The auditor shall explain the nature and significance of any such findings and provide recommendations for corrective action when appropriate.

38. Questions Regarding this RFP

All questions regarding this RFP shall be submitted in writing to:

Tuolumne Fire Safe Council, Inc.
Attn: Executive Director, Al Alt
Email: al.alt@tuolumnefiresafe.org
Telephone: 530-521-1955

Questions must be submitted no later than September 18, 2026 by 5pm. Responses may be distributed to all firms participating in the RFP process.

39. Proposal Submission

Proposals shall be submitted electronically in PDF format to al.alt@tuolumnefiresafe.org. Subject line: RFP TFSC-2026-AUD-01 – Independent Audit Services. Proposals must be received no later than September 25, 2026 at 5pm Pacific Time. Late proposals may be rejected.

40. Proposal Validity

Proposals shall remain valid for a minimum of 120 days following the proposal deadline.

41. Required Certification

I certify that the information contained in this proposal is true and accurate to the best of my knowledge; that the firm is qualified and authorized to provide the proposed services; that the firm will maintain professional independence throughout the engagement; and that the firm has disclosed all actual or potential conflicts of interest known at the time of proposal submission.

Firm Name: ____

Authorized Representative: ____

Title: ____

Signature: ____

Date: ____

42. Proposal Checklist

- Cover letter
- Firm qualifications
- California CPA licensing information
- Nonprofit audit experience
- Government/grant audit experience
- Proposed audit methodology
- Proposed engagement team
- Engagement partner qualifications
- Three or more references
- Most recent peer-review report
- Peer-review acceptance documentation
- Independence statement
- Conflict-of-interest disclosure
- Historical-records audit approach
- Grant-audit approach
- Internal-control approach
- Proposed timeline
- Base audit fee
- Single Audit fee, if applicable
- Additional hourly rates
- Insurance information
- Required certification
- Any exceptions to the RFP

43. Sample Evaluation Scorecard

Evaluation Category	Max Points	Score
Nonprofit audit experience	20	___
Government/grant audit experience	15	___
Audit team qualifications	15	___
Audit methodology	15	___
Understanding of TFSC	10	___
Peer review/quality control	10	___
Cost/value	10	___
References	5	___
TOTAL	100	___

Evaluator Comments:

____

____

____

44. Sample Board Award Motion

The Board of Directors of the Tuolumne Fire Safe Council, Inc. hereby approves the selection of [CPA FIRM NAME] to provide independent audit services for the fiscal year ending June 30, 2026, in an amount not to exceed $________, subject to execution of a mutually acceptable engagement letter and confirmation that all applicable independence, licensing, insurance, and professional requirements have been satisfied.

The Board authorizes the Executive Director to execute the engagement letter and take all reasonable administrative actions necessary to implement the Board's decision.

45. Recommended Engagement-Letter Requirements

- Scope of audit.
- Applicable professional standards.
- Auditor independence.
- Management responsibilities.
- Auditor responsibilities.
- Fees.
- Additional-service authorization.
- Audit schedule.
- Board communications.
- Management letter.
- Internal-control communications.
- Grant compliance.
- Federal Single Audit requirements, if applicable.
- Confidentiality.
- Records.
- Termination provisions.
- Dispute resolution.
- Insurance.
- Limitation of services that could impair independence.
- Renewal provisions.

NOTICE OF REQUEST FOR PROPOSALS

Tuolumne Fire Safe Council

Independent Audit Services

RFP No. TFSC-2026-AUD-01

Issue Date	Proposal Deadline	Audit Period	Submission
TBD	September 25, 2026 5pm	Fiscal Year Ending June 30, 2026	Al.Alt@tuolumnefiresafe.org

Purpose

Tuolumne Fire Safe Council, Inc. (TFSC) invites qualified independent certified public accounting firms to submit proposals to conduct an independent financial statement audit of TFSC for the fiscal year ending June 30, 2026.

TFSC is a California nonprofit public benefit corporation administering substantial governmental and restricted grant funding, including CAL FIRE-funded wildfire mitigation projects and other governmental entities. TFSC is seeking an experienced audit firm that can provide a technically rigorous audit while offering practical recommendations to strengthen financial reporting, internal controls, grant accounting, and audit readiness.

Scope of Services

- Independent audit of TFSC's financial statements in accordance with applicable professional standards.
- Evaluation of internal controls relevant to financial reporting.
- Review of grant and restricted-fund accounting and related documentation.
- Consideration of applicable governmental grant and federal award requirements.
- Evaluation of opening balances and historical records as necessary to complete the audit.
- Written management letter identifying significant findings and practical recommendations.
- Communication of significant audit matters to TFSC management and the Board of Directors.
- Presentation of final audit results to the TFSC Board.
- Single Audit services, if applicable and required, with separate identification of related fees.

Preferred Firm Experience

- Nonprofit financial statement audits.
- California nonprofit organizations.
- Government-funded and grant-supported organizations.
- State and federal grant accounting and compliance.
- Internal-control evaluation and improvement.
- Organizations experiencing significant financial or grant-program growth.
- Communication of audit results to nonprofit boards.

Proposal Requirements

Proposals should include the following:

- Firm qualifications and relevant experience.
- Experience with nonprofit and governmental grant audits.
- Qualifications of the proposed engagement partner and audit team.

- Audit methodology and approach.
- Approach to historical records, opening balances, and documentation limitations.
- At least three relevant client references.
- Most recent peer-review report and related acceptance documentation.
- Independence and conflict-of-interest disclosures.
- Proposed audit schedule.
- Detailed fee proposal and assumptions.
- Any proposed exceptions to the RFP.

Evaluation Criteria

Evaluation Criterion	Weight
Relevant nonprofit audit experience	20%
Government/grant audit experience	15%
Qualifications of proposed audit team	15%
Audit approach and methodology	15%
Understanding of TFSC's circumstances	10%
Peer review / quality control history	10%
Cost and value	10%
References	5%

Full RFP and Submission

The complete RFP contains the detailed scope of services, proposal instructions, evaluation procedures, contract requirements, and other procurement provisions. The full RFP is available on the Tuolumne Fire Safe Council website at:

www.TuolumneFireSafe.org

Questions regarding the RFP should be submitted in writing to the contact below. Any official responses, clarifications, or addenda will be made available in accordance with the full RFP.

Contact	Executive Director
Organization	Tuolumne Fire Safe Council, Inc.
Email	Al.Alt@tuolumnefiresafe.org
Telephone	530-521-1955

TFSC reserves the right to reject any or all proposals, request clarification or additional information, waive minor irregularities, negotiate with proposers, modify or cancel this solicitation, or award no contract.

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: August 25, 2026

Agenda Item: Action Requested

Purpose: **Executive Director Evaluation Process and Form**

Board Action Requested: Approval

Purpose

To establish a consistent and structured process for Board participation in the annual evaluation of the Executive Director, including the submission, review, and consideration of individual Board member scores and comments.

Background

TFSC is establishing a consistent process for Board participation in the annual evaluation of the Executive Director. The process provides individual Board members an opportunity to independently evaluate performance, provide ratings and comments, and identify accomplishments or areas for improvement.

The process also establishes how individual Board ratings and comments will be compiled and considered by the Executive Committee. Individual Board member scores will serve as input to the evaluation but will not automatically determine the final rating. Differences in scores or comments will be reviewed by the Executive Committee, with consideration given to the factual basis and relevance of the information provided.

The process is intended to promote a fair, consistent, and transparent evaluation process while ensuring that the final evaluation reflects the Executive Committee's overall assessment of the Executive Director's performance.

Fiscal Impact

None (Audit Checklist compliance item)

Recommended Action

Approve the Executive Director Evaluation (attached)

Consider Evaluation process for approval or amendment (attached)

Executive Director Annual Performance Evaluation

Employee:

Evaluation Period:

Date Range:

Evaluator: Name of Director

Date: ______________________

Rating Scale

Rating	Description
5	Exceptional – Consistently exceeds expectations
4	Exceeds Expectations
3	Meets Expectations
2	Needs Improvement
1	Unsatisfactory

I. Organizational Leadership

Criteria	Rating	Comments
Provides effective leadership and direction to the organization		
Advances TFSC mission and strategic priorities		
Identifies opportunities for organizational growth and sustainability		
Demonstrates sound judgment and decision-making		
Maintains positive organizational reputation		

Section Score: _______

II. Board Relations and Governance

Criteria	Rating	Comments
Keeps Board informed of significant issues and opportunities		
Provides timely and accurate information to the Board		

Supports Board decision-making and governance responsibilities		
Implements Board-approved policies and directives		
Maintains professional communication with Board members		

Section Score: ______

III. Financial Management and Compliance

Criteria	Rating	Comments
Maintains sound financial controls		
Develops and manages budgets effectively		
Ensures compliance with grant and funding requirements		
Provides accurate financial reporting to the Board		
Maintains audit readiness and organizational records		

Section Score: _______

IV. Grant Administration and Program Delivery

Criteria	Rating	Comments
Successfully manages grant-funded projects		
Meets grant deliverables and reporting requirements		
Pursues new funding opportunities		
Maintains positive relationships with funders		
Ensures project implementation consistent with approved scopes of work		

Section Score: _______

V. Community and Partner Engagement

Criteria	Rating	Comments

Maintains productive relationships with CAL FIRE and partner agencies		
Effectively engages stakeholders and community members		
Represents TFSC professionally in public settings		
Supports wildfire resilience and community preparedness efforts		
Demonstrates collaborative leadership		

Section Score: _______

VI. Personnel and Contractor Management

Criteria	Rating	Comments
Provides effective supervision		
Delegates appropriately		
Supports staff and contractor success		
Addresses performance issues appropriately		
Maintains a positive work environment		

Section Score: _______

VII. Professionalism and Ethics

Criteria	Rating	Comments
Demonstrates integrity and accountability		
Complies with organizational policies		
Maintains confidentiality where appropriate		
Demonstrates professionalism in communications		
Supports organizational values and culture		

Section Score: _______

Major Accomplishments During Evaluation Period

1.

2.
3.
4.

Areas for Improvement

1.
2.
3.

Goals for Next Evaluation Period

1.
2.
3.
4.

Overall Performance Rating

☐ Exceptional (4.5–5.0)

☐ Exceeds Expectations (3.5–4.49)

☐ Meets Expectations (2.5–3.49)

☐ Needs Improvement (1.5–2.49)

☐ Unsatisfactory (Below 1.5)

Overall Comments

Executive Committee Recommendation

☐ Continue Employment

☐ Continue Employment with Development Goals

☐ Compensation Review Recommended

☐ Performance Improvement Plan Recommended

Signatures

Executive Committee Representative: Gary Sanchez

Signature:________

Date: __________

Executive Director: Albert Alt

Signature:________

Date: __________

(Employee signature acknowledges receipt, not necessarily agreement.)

EXECUTIVE DIRECTOR EVALUATION
BOARD PARTICIPATION PROCESS - DRAFT

Vice President is Exec Committee designee - Board to appoint workgroup to work with VP – Recommended workgroup composition: Exec Committee member and Board member(s).

VP Distributes evaluation, sets dates for completion by Directors.

VP collects evaluations, tabulates score averages and develops themes from comments

Strengths – coalesce positive comments to main themes

Areas for Development – coalesce comments for improvement to main themes

Drafts Board evaluation

Distributes to Board for review/meeting/discussion and consensus development on final evaluation document.

Board agrees/adopt? on evaluation (adoption requires approval in meeting -executive session.

ED given evaluation (by whom? Board/Exec/President)

Timeline for board input/adoptions: Board to adopt final process no later than September Board meeting.

Utilizing board adopted forms and processes, evaluation to be initiated, developed and given in October Board meeting consistent with Annual Evaluation.

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: August 25, 2026

Agenda Item: Action Requested

Purpose: **Executive Director Evaluation Process and Form**

Board Action Requested: Approval

Purpose

To obtain Board approval to secure a Bureau of Land Management (BLM) land use permit associated with Wise Woodworks for green waste disposal activities on BLM-managed property.

Background

Wise Woodworks operates a facility on BLM-managed property that provides green waste disposal services to Tuolumne County residents. The BLM land use permit is required for Wise Woodworks to maintain the facility in good standing and continue providing this service to county residents.

Fiscal Impact

Potentially unbudgeted fees, Executive Director time and effort.

Considerations

- Fees associated with securing the BLM land use permit.
- Executive Director time and effort associated with securing and administering the permit.
- Appropriate risk management, including ensuring TFSC is identified as an additional insured and minimum liabilities, as appropriate.
- Maintaining the facility in accordance with applicable requirements.
- Potential Board or Executive Director visitation and inspection of the facility.
- Establishing dates for periodic review by Council.

Recommended Action

Staff recommends that the Board approve authorization to secure the BLM land use permit associated with Wise Woodworks and authorize the Executive Director to:

1. Secure the required BLM land use permit;
2. Recover applicable permit costs and Executive Director time and effort;
3. Implement appropriate risk management measures; and
4. Establish proposed dates for review of the facility.

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: July 28, 2026

Agenda Item: Information Item: Collaborator Meeting Inventory and Board Assignments

Purpose

To establish an inventory of recurring and anticipated collaborator meetings and determine which meetings require participation by the Board, Board members, and/or the Executive Director.

Background

The Tuolumne Fire Safe Council participates in a variety of meetings with community organizations, governmental agencies, fire agencies, grant partners, stakeholders, and other collaborators. As the organization's activities and partnerships continue to expand, it is important to maintain a clear understanding of these meetings and ensure that TFSC is appropriately represented.

Board and Executive Director will develop an inventory of collaborator meetings, including the meeting purpose, organization or agency, frequency, anticipated dates, and the type of TFSC participation that may be appropriate.

The Board will review the inventory and identify meetings where:

- Board representation is appropriate or necessary;
- A specific Board member should be assigned based on the subject matter or relationship;
- The Executive Director should participate;
- Both a Board representative and the Executive Director should participate; or
- Staff participation is sufficient.

Assignments will be documented and periodically updated as meetings, organizational priorities, and Board availability change.

Fiscal Impact

Minimal anticipated, potentially Director and Executive Director milage, where consistent with policy. Participation in meetings will generally be incorporated into existing Board and staff responsibilities.

Recommendation

Approve the development of a collaborator meeting inventory and establish Board assignments for meetings identified as requiring Board representation.

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: August 25, 2026

Agenda Item: Information Item

Purpose

Receive an update on the Tuolumne Fire Safe Council's Audit Readiness Initiative and review the Audit Readiness Checklist.

Background

At the direction of the Board of Directors, the Tuolumne Fire Safe Council has undertaken an Audit Readiness Initiative to strengthen governance, financial management, internal controls, and grant compliance in preparation for the organization's first independent financial audit.

The Executive Board Audit Readiness Checklist is a governance self-assessment tool designed to assist the Board in monitoring the organization's progress toward audit readiness. The checklist evaluates key areas including Board governance, financial management, grant administration, contractor compliance, payroll and human resources, internal controls, asset management, insurance, and regulatory compliance.

The July 2026 assessment indicates the organization is "Yellow – Minor Improvements Needed," reflecting substantial progress while identifying several items that remain in development or require Board action. Areas identified for continued improvement include:

- Adoption of the Fiscal Year 2026–2027 operating budget.
- Completion of the Executive Director performance evaluation process.
- Implementation of an independent financial review process and regular budget-to-actual reporting.
- Development of personnel files, employee evaluations, and required training documentation.
- Completion of a fixed asset inventory, grant asset tagging, and review of insurance coverage adequacy.
- Documentation of historical Board minutes where available.

The checklist also demonstrates significant progress in key audit readiness areas, including:

- Current Board governance documents and annual conflict-of-interest disclosures.
- Monthly financial statements and timely bank reconciliations.
- Grant financial management and reimbursement documentation.
- Procurement and contract administration practices.
- Internal financial controls and segregation of duties.
- Required federal and state regulatory filings.

The Audit Readiness Checklist will continue to be updated periodically and presented to the Board as improvements are completed and additional milestones are achieved leading up to the independent audit.

Fiscal Impact

There is no direct fiscal impact associated with this informational item. Continued implementation of the Audit Readiness Initiative strengthens the Council's financial stewardship, governance, and organizational capacity while positioning the organization for a successful independent audit.

Recommendation

This is an informational item. Staff recommends that the Board receive and review the July 2026 Executive Board Audit Readiness Checklist, acknowledge the organization's progress toward audit readiness, and provide any comments or direction regarding the remaining items identified for completion prior to the organization's independent audit.

Tuolumne Fire Safe Council
Executive Board Audit Readiness Checklist
August 2026

Comprehensive governance and compliance self-assessment for Board oversight.

Governance & Board Oversight

Question	Yes	No	Needs Attention
Minutes are approved and retained.	X	☐	X – not prior to 11/2025, may be in files
Board roster is current.	X	☐	☐
COI disclosures completed annually.	X	☐	
Policies reviewed at least annually.	X	☐	☐
Strategic plan reviewed.	X	☐	☐
Budget approved.	☐	X	X – Sept 2026
Board receives monthly financials.	X	☐	☐
Executive Director evaluation completed.	☐	X	X – in development

Financial Management

Question	Yes	No	Needs Attention
Monthly statements prepared.	X	☐	☐
Bank reconciliations timely.	X	☐	☐

Independent review performed.	☐	X	☐
Budget-to-actual reviewed.	☐	X	☐
Journal entries documented.	X	☐	☐
Cash controls effective.	X	☐	☐
Restricted funds tracked.	X	☐	☐
Supporting documentation retained.	X	☐	☐

Grant Management & Compliance

Question	Yes	No	Needs Attention
Grant files complete.	X	☐	☐
Costs tracked by grant.	X	☐	☐
Reimbursements supported.	X	☐	☐
Reports timely.	X	☐	☐
Match tracked.	X	☐	NA
Amendments retained.	X	☐	☐
Monitoring findings resolved.	X	☐	☐
Subrecipient oversight documented.	X	☐	☐

Independent Contractor Compliance

Question	Yes	No	Needs Attention
Procurement followed.	X	☐	☐
Contracts executed before work.	X	☐	☐
Insurance verified.	X	☐	
Licenses verified.	X	☐	☐
Debarment/SAM checks completed.	X	☐	☐
Prevailing wage documented if applicable.	X	☐	☐
Invoices validated.	X	☐	☐

Performance documented.	X	☐	☐
Change orders approved.	X	☐	☐
Payments align with contract.	X	☐	☐

Payroll & Human Resources

Question	Yes	No	Needs Attention
Personnel files complete.	☐	X	X - TBD
Offer letters retained.	X	☐	☐
Timesheets approved.	☐	X	ED exempt employee
Payroll taxes filed.	X	☐	☐
Grant labor allocations supported.	X	☐	☐
Evaluations completed.	☐	X	☐
Required trainings documented.	☐	X	NA

Internal Controls

Question	Yes	No	Needs Attention
Duties segregated.	X	☐	☐
Dual approvals used.	X	☐	☐
Card purchases reviewed.	X	☐	☐
IT access restricted.	X	☐	☐
Backups tested.	X	☐	☐
Whistleblower policy implemented.	X	☐	☐
Fraud reporting process exists.	X	☐	☐

Assets & Insurance

Question	Yes	No	Needs Attention
Inventory updated.	☐	X	☐
Grant assets tagged.	☐	X	☐
Insurance adequate.	X	☐	X

Vehicle logs maintained.	☐	X	NA
Disposals documented.	☐	X	☐

Regulatory Compliance

Question	Yes	No	Needs Attention
IRS Form 990 filed.	X	☐	☐
CA Form 199 filed.	X	☐	☐
RRF-1 filed.	X	☐	☐
Secretary of State filings current.	X	☐	☐
Business licenses current.	☐	X	NA

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
X Yellow – Minor Improvements Needed
☐ Red – Immediate Corrective Action Required