

**Sierra Joint Community College  
District**

**SUPPLEMENTAL RESPONSE TO  
2000-2001 Placer County Grand Jury  
FINAL REPORT 1**

**May 8, 2001**

Prepared by:

Robert J. Tomasini, Trustee, Roseville  
Marion L. Cantor, Esq.

Provided by:

Sierra College Board of Trustees

Approved

By vote of Board of Trustees May 8, 2001  
Yes - 7 No - 0 Absent - 0

**Supplemental Response to Recommendation 5 of**

**2000-2001 Placer County Grand Jury**

**Final Report 1**

**I.**

**Background**

On April 4, 2001, the Board of Trustees of Sierra Joint Community College District submitted to the Honorable James D. Garbolino, Presiding Judge of the Placer County Superior Court, the Board's Response to the Placer County Grand Jury Final Report 1, dated March 27, 2001 (the "Response"). The Board stated on page 10 of the Response that Recommendation 5 would require further analysis. The Board also stated that it would review its current practice of hiring contract auditors and report back to the Grand Jury within six (6) months, as is authorized in subsection (b)(3) of Section 933.05 of the California Penal Code.

Now, having completed a review of its current practice of hiring contract auditors, and having discussed the matter at a duly noticed regular public meeting of the Board of Trustees, held on May 8, 2001, that included the opportunity for public comment, the Board of Trustees unanimously approved and adopted by a vote of all of its members the Board's supplemental response to Recommendation 5, set forth below.

**II.**

**Supplemental Response to Recommendation 5**

**Recommendation 5:**

"Contract auditors of College accounts should be changed on a regular basis as is normally done in most public and private agencies."

**Supplemental Response to Recommendation 5:**

The majority of the Board of Trustees does not agree that it should automatically change contract auditors on a regular basis. Although it may be the policy of some businesses and school districts, after interviewing several audit firms, members of the Board could not find any substantial evidence that public and private agencies normally change auditors on a regular basis, as is stated in Recommendation 5.

The majority of the Board believes that the performance of contract auditors should be evaluated annually. The Board believes that contract auditors should report directly to the Board to preserve absolute independence. Upon the completion of each audit contract, the Board intends to solicit proposals for audit services.

In April, 2001, after the completion of the District's three-year contract with its audit firm, the District advertised and solicited requests for audit services. The District awarded a contract to Gilbert Accountancy.

Respectfully submitted on the 30<sup>th</sup> day of May, 2001.

**SIERRA JOINT COMMUNITY COLLEGE DISTRICT**

By:   
MARION L. CANTOR, Esq.  
Attorney for Board of Trustees