

FILED
SIERRA COUNTY CLERK

JUN 25 2019

BY: Heather Foster DEPUTY

FILED
JUN 24 2019
SIERRA COUNTY SUPERIOR COURT
BY: Heather Foster
DEPUTY CLERK

SUPERIOR COURT OF THE STATE OF CALIFORNIA
IN AND FOR THE COUNTY OF SIERRA

In the Matter of

2018-2019 Sierra County Grand Jury

MINUTE ORDER

HONORABLE CHARLES H. ERVIN, JUDGE PRESIDING

The County Clerk is hereby directed to file the **Sierra County Auditor's response to the Sierra County Grand Jury 2018-2019 Final Report**, attached hereto.

I **HEREBY CERTIFY** the foregoing to be a full, true and correct copy of an order entered on the minutes of said Superior Court of the State of California, County of Sierra, this 24th day of June, 2019.

ATTEST my hand and seal of the Superior Court of the State of California, County of Sierra, this 24th day of June, 2019.

SIERRA SUPERIOR COURT

BY: Heather Foster Clerk

cc: Heather Foster
Sierra County Clerk
Courthouse
Downieville, CA 95936

SIERRA COUNTY

County Auditor

P.O. Box 425
Downieville, California 95936
530-289-3273

Treasurer -Tax Collector

P.O. Box 376
Downieville, California 95936
530-289-3286

Risk Manager

P.O. Box 513
Downieville, California 95936
530-289-3273



Sierra Superior Court
100 Courthouse Sq.
Downieville, Ca. 95936

Van A. Maddox, C.P.A.
Auditor/Treasurer-Tax Collector

Caleb Nelson, C.P.A.
Chief Deputy Auditor

Re: Response to Sierra County 2019 Grand Jury Report - Section 1.3 Finding F1.3.4

Jenny Varn
Assistant Treasurer-Tax Collector

Early in the 2018 calendar year, I was informed that a Sierra County Board member had put in for travel to a meeting he had not attended. Along with having requested and received payments from both the County and the Transportation Commission for the same travel. The Auditor's Office investigated and found multiple occurrences of the above over the last three years adding up to \$608.06.

At the time of the investigation I was informed by the District Attorney \$1 of miss-appropriated funds by a government official could be a felony. At the conclusion of the examination of reimbursement records all information was handed over to the Sheriff for investigation.

In July 2018 a letter and supporting documents were sent to the County Supervisor and a request was made for repayment. The Supervisor refused to repay Sierra County and the Auditor's Office continued to work with the Supervisor trying to get repayment until December. With the last full check of salary to be issued to the Supervisor, I decided we would reduce that check by the amount owed. This action was taken after consulting with Sierra County Counsel.

Elected officials are not employees under the law. (29 USC § 630 (f); Brown Act. Gov Code Section 54957; 59 Cal. Opp. Atty. Gen. 266; Cal. Const., Art 7, § 4). This issue has also been tried in Sierra County Small Claims Court about 15 years ago when another elected official miss appropriated County funds and sued me personally when I also reduced her check by the miss-appropriated funds. The Judge agreed that elected are not employees and ruled in my favor.

The finding F1.3.4 states my action may not be legal and then attached California Code sections that apply only to employees not elected. The code section do not apply to elected since we are not employees under federal law or California law. (29 USC § 630(f); Brown Act. Gov. Code Section 54957; 59 Cal. Opp. Atty. Gen. 266; Cal. Const., Art 7, § 4).

As for not informing the Supervisor his check would be reduced – the Auditor's Office worked with him for nearly six months to get the funds repaid.

The Grand Jury report seems to have no concern for a top county official's misuse of the Peoples money but seem to insist they be coddled.

Sincerely, Van A. Maddox

A handwritten signature in blue ink, appearing to read "Van A. Maddox", written over a horizontal line.

June 24, 2019

Sierra County Auditor/Treasurer Tax -Collector