



# SIERRA COUNTY

## County Auditor

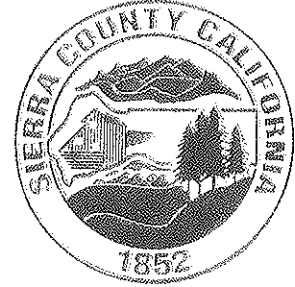
P.O. Box 425  
Downieville, California 95936  
530-289-3273

## 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

June 24, 2019

Sierra County Auditor/Treasurer Tax -Collector