

# Agenda

## Siskiyou County Local Transportation Commission

Date: August 8, 2023

Time: 2:00 p.m.

Location: Siskiyou County Transit Center  
190 Greenhorn  
Yreka, CA 96097

---

*Brandon Criss*  
County Supervisor, District 1

*Nancy Ogren, Chair*  
County Supervisor, District 4

*Paul McCoy*  
Councilman, City of Yreka

*Ed Valenzuela*  
County Supervisor, District 2

*Susan Tavalero*  
Mayor Pro Tem, City of Weed

*Bruce Deutsch, Vice Chair*  
Councilman, City of Dunsmuir

*Michael Kobseff*  
County Supervisor, District 3

*Julia Mason*  
Councilwoman, Town of Fort  
Jones

---

The agenda is located on the [Transportation Commission Meetings](#) page.

In-Person Meeting: Siskiyou County Transit Center

Address: 190 Greenhorn Road  
Yreka, California

### Zoom Attendees:

Conference Call In Number: +1.669.444.9171 US

Meeting ID: 848 8544 4359

Passcode: 008014

1. Call to Order / Roll Call
2. Presentation from the Public

PLEASE NOTE: This time slot is for information from the public. No action or discussion will be conducted on matters presented at this time. You will be allowed three (3) minutes for your presentation. The Chair can extend the time for appropriate circumstances. When addressing the Commission, please state your name for the record prior to providing your comments. Please address the Commission as a whole through the Chair. Comments should be limited to matters within the jurisdiction of the Commission.

## Agenda

### Siskiyou County Local Transportation Commission

3. Consent Agenda – *The following consent agenda items are expected to be routine and non-controversial. They may be acted upon by the Commission at one time without discussion. Any Commissioner, staff member, or interested person may request that an item be removed from the Consent Agenda for discussion and consideration. Approval of a consent item means approval of the recommended motion as specified on the Agenda Worksheet.*
  - a) Report of Expenses and Revenues Fiscal Year-to-Date – Informational Only
    - Local Transportation Commission (Fund: 2505)
    - Regional Transportation Planning (Fund: 2506)
  - b) Transportation Staff Report – Informational Only
  - c) Commission Staff Report – Informational Only
  - d) Minute Approval – July 11, 2023 & July 18, 2023
  - e) Charles Pillon Contract for Fiscal Years 23/24, 24/25 & 25/26
  - f) Ratify Budget Transfer for \$5000
  - g) Ratify Budget Transfer for \$4020
4. Discussion/Direction – Teleconference Meeting Participation
5. Action – Appointment of New Executive Director Effective August 20, 2023
6. Miscellaneous
7. Adjourn

Next Regular Meeting: Tuesday, September 12, 2023 – 1:30 p.m.

## Agenda

### Siskiyou County Local Transportation Commission

Topic: Siskiyou Transportation Commission Meeting

Time: August 8, 2023 – 2:00 p.m. PM Pacific Time (US and Canada)

Zoom Attendees:

Conference Call In Number: +1.669.444.9171 US

Meeting ID: 848 8544 4359

Passcode: 008014

I declare a copy of this agenda was posted at the Siskiyou County Transit Center at 190 Greenhorn Road, Yreka, CA 96097, by August 4, 2023, by 5:00 PM.

Agenda packets will be available for public review August 4, 2023, at Siskiyou County Transit Center office and online at on the [Transportation Commission Meetings](#) page.

NOTE:

Public participation is encouraged. In compliance with Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132) and in compliance with the Ralph M. Brown Act, if you plan on attending the public meeting and need a special accommodation because of a sensory or mobility impairment or disability, or have a need for an interpreter, please contact Joy Hall at 530.842.8220, 48 hours in advance of the meeting to arrange for those accommodations. (Government Code 53953)

NOTE: In the event of a disruption which prevents the public agency from broadcasting the meeting to members of the public using the call-in option or internet-based service option, or in the event of a disruption within the local agency's control which prevents members of the public from offering public comments using the call-in option or internet-based service option, the body shall take no further action on items appearing on the meeting agenda until public access to the meeting via the call-in option or internet-based service option is restored. (Government Code 54953)

# Agenda Worksheet

---

TO: Siskiyou County Local Transportation Commission

DATE: August 8, 2023

---

Subject: Agenda Item # 3a

Report of Expenses and Revenues through July 31, 2023

---

Summary of Agenda Item (Description of Issue):

Attached report details all revenues and expenses for Funds 2505 (LTA) and 2506 (RTP) through July 31, 2023.

Recommended Action:

Information only.

FISCAL YEAR 2024  
 Dates: 7/1/2023 to 7/31/2023  
 Fund: 2505  
 Org: 303020 Local Transportation Admin

Transaction Date	Transaction Type	Document Number	Description	Account	Recommended Budget	Transaction Activity to Date	Encumbrance Activity
7/1/2023	BD01	L2400001	RECOMMENDED BUDGET 23/24	502200	\$50,000.00	\$0.00	
7/1/2023	BD01	L2400001	RECOMMENDED BUDGET 23/24	530100	\$300.00	\$0.00	
7/1/2023	BD01	L2400001	RECOMMENDED BUDGET 23/24	720000	\$1,650.00	\$0.00	
7/26/2023	PORD	P2400039	GOVCONNECTION, INC.	722000			\$248.66
7/27/2023	PORD	P2400042	CDW GOVERNMENT INC	722000			\$344.00
7/27/2023	PORD	P2400043	DELL MARKETING LP	722000			\$2,522.26
7/1/2023	BD01	L2400001	RECOMMENDED BUDGET 23/24	723000	\$18,000.00	\$0.00	
7/1/2023	BD01	L2400001	RECOMMENDED BUDGET 23/24	723100	\$1,000.00	\$0.00	
7/1/2023	BD01	L2400001	RECOMMENDED BUDGET 23/24	724000	\$1,500.00	\$0.00	
7/14/2023	BD02	J2315131	APROP EST 2505-303020-724000	724000	\$560.00		
7/1/2023	BD01	L2400001	RECOMMENDED BUDGET 23/24	751000	\$2,333.00	\$0.00	
Total Revenue:						\$0.00	
Total Expenditures:						\$0.00	
Total Encumbered Amount:						\$3,114.92	

FISCAL YEAR 2024  
 Dates: 7/1/2023 to 7/31/2023  
 Fund: 2506  
 Org: 303030 Regional Transportation Planning

Transaction Date	Transaction Type	Document Number	Description	Account	Recommended Budget	Transaction Activity to Date
7/1/2023	BD01	L2400001	RECOMMENDED BUDGET 23/24	530100	\$500.00	\$0.00
7/1/2023	BD01	L2400001	RECOMMENDED BUDGET 23/24	540800	\$450,663.00	\$0.00
7/1/2023	BD01	L2400001	RECOMMENDED BUDGET 23/24	722000	\$100.00	\$0.00
7/1/2023	BD01	L2400001	RECOMMENDED BUDGET 23/24	723000	\$393,863.00	\$0.00
7/1/2023	BD01	L2400001	RECOMMENDED BUDGET 23/24	723100	\$30,000.00	\$0.00
7/1/2023	BD01	L2400001	RECOMMENDED BUDGET 23/24	729000	\$1,700.00	\$0.00
					Total Revenue:	\$0.00
					Total Expenditures:	\$0.00

# Agenda Worksheet

---

TO: Siskiyou County Local Transportation Commission

DATE: August 8, 2023

---

Subject: Agenda Item #3b

STAGE Staff Report to Commission

---

Summary of Agenda Item (Description of Issue):

1. Ridership increased by 139 in July.
2. Bill Langmaid is retiring September 29, 2023. Bill has been driving for STAGE since 2007, 16 years! He is one of our most reliable workers and an irreplaceable part of our department. We will truly miss him and wish him the best in his next adventure.
3. Mark Hash last day as a STAGE driver will be September 19, 2023. Mark has been driving for STAGE since 2016. Mark has taken a position in the STAGE department office and will continue to support our efforts with Siskiyou County Transportation, we wish him much success.
4. We have been interviewing for three Bus Drivers positions. At this time, we have one Bus Driver Trainee that has accepted the position. Her training will start in September. A new recruitment will be placed for the remaining two positions.
5. The recruitment for Transportation Service Worker ended and interview will be conducted. This position works on Airports and STAGE.

RECOMMENDED ACTION:

Information only

# Historical Ridership Comparison 2021,2022,2023



# Agenda Worksheet

---

TO: Siskiyou County Local Transportation Commission

DATE: August 8, 2023

---

Subject: Agenda Item # 3c

Staff Report

---

Summary of Agenda Item (Description of Issue):

**i. Commission Activities:**

- A review panel was formed for the Pavement Management System and evaluations were done. Staff will bring their recommendations to the Commission at the next LTC meeting.
- The recruitment for the Executive Director position closed on July 6, 2023. Commission will appoint the new Executive Director on August 8, 2023.
- Staff received three proposals for the Active Transportation Plan. A review panel will be formed to evaluate each submission. Staff will update the Commission on the results upon completion of review.
- Staff finalized a contract with Charles Pillon for outside auditor services. Commission will need to approve at the August 8, 2023 meeting.

**ii. Regional Surface Transportation Program**

**iii. Overall Work Program**

**iv. Coordination Activities:**

- Continued cross training for new staff.

Upcoming Items:

Finish Review of proposals for Active Transportation Plan

LTF Allocation Plan FY23/24

STA Claim for FY 23/24

# Agenda Worksheet

---

TO: Siskiyou County Local Transportation Commission

DATE: August 8, 2023

---

Subject: Agenda Item # 3d

Minute Approval

---

Summary of Agenda Item (Description of Issue):

Approval of the minutes for the following meetings:

- i. July 11, 2023
- ii. July 18, 2023

Recommended Action:

Approval of minutes.

Siskiyou County Local Transportation Commission (RTPA)  
Tuesday, July 11, 2023 – 3:00 p.m.  
Siskiyou County Transit Center  
190 Greenhorn Rd  
Yreka, California

The Siskiyou County Local Transportation Commission meeting was called to order at 3:00 p.m. by Chair Nancy Ogren in the Siskiyou County Transit Center in Yreka, CA.

The following Commissioners were in attendance:

Nancy Ogren	2022 Chair	County of Siskiyou	Delegate
Bruce Deutsch	2022 Vice Chair	City of Dunsmuir	Delegate
Ed Valenzuela	Commissioner	County of Siskiyou	Delegate
Susan Tavalero	Commissioner	City of Weed	Delegate
Michael Kobseff	Commissioner	County of Siskiyou	Delegate
Brandon Criss	Commissioner	County of Siskiyou	Not in voting capacity

**Absent:**

Paul McCoy	Commissioner	City of Yreka	Delegate
Julia Mason	Commissioner	Town of Fort Jones	Alternate

**Staff Present:**

Joy Hall	Executive Director of SCLTC
Steve Serdahl	Deputy Director of General Services
Andy Gilman	Transportation Service Coordinator

1. Call to Order/Roll Call

Chair Ogren called the meeting to order at 3:00 p.m.

Roll Call Vote

Present: Chair Ogren, Vice Chair Deutsch, Commissioner Valenzuela, Commissioner Kobseff, Commissioner Tavalero,

Absent: Commissioner McCoy, Commissioner Mason,

2. Presentation from the Public: None

Siskiyou County Local Transportation Commission (RTPA)  
Tuesday, July 11, 2023 – 3:00 p.m.  
Siskiyou County Transit Center  
190 Greenhorn Rd  
Yreka, California

3. Discussion/Action – Consent Agenda

The following items were included in the Consent Agenda:

- (a) Report of Expenses and Revenues Year-to-Date – Informational Only
  - i. Local Transportation Commission (Fund: 2505)
  - ii. Regional Transportation Planning (Fund: 2506)
- (b) Transportation Staff Report – Informational Only
- (c) Commission Staff Report – Informational Only
- (d) Minute Approval – June 13, 2023 & July 07, 2023
- (e) Budget Transfer to increase Publications and legal Notices to cover Executive Director recruitment ads.
- (f) First Addendum to the professional Service Retention Agreement with Kenny & Norine a Law Corporation.

Commissioner Kobseff made a motion to pull discussion (d) Commissioner Deutsch so amended Consent Agenda.

A motion was made by Commissioner Kobseff and seconded by Commissioner Tavalero to approve the Consent Agenda minus (d).

Ayes: Tavalero, Ogren, Valenzuela, Kobseff, Deutsch

Noes: N/A

Absent: McCoy, Mason

A motion was made by Commissioner Tavalero and seconded by Commissioner Deutsch to approve the Consent Agenda (d) May 9<sup>th</sup>, 2023.

Ayes: Tavalero, Ogren, Valenzuela, Kobseff, Deutsch

Noes: N/A

Absent: McCoy, Mason

A motion was made by Commissioner Tavalero and seconded by Commissioner Valenzuela to approve the Consent Agenda (d) July 7<sup>th</sup>, 2023.

Ayes: Tavalero, Ogren, Valenzuela, Deutsch

Abstained: Kobseff

Absent: McCoy, Mason

4. Presentation/Discussion – Transportation Study – Bruce Deutsch

Presentation to the Commission on the Luskin Graduate Student Capstone Project. This project is a yearlong consulting agreement that would pair a UCLA student with Siskiyou County Local Transportation

Siskiyou County Local Transportation Commission (RTPA)  
Tuesday, July 11, 2023 – 3:00 p.m.  
Siskiyou County Transit Center  
190 Greenhorn Rd  
Yreka, California

Commission in the transformation of “STAGE” Transit System. Cost is estimated to be \$6000.00 to \$10,000.00. The Commission discussed in detail resulting in Commissioner Deutsch withdrawing his proposal to move forward with the Transportation Study.

5. Discussion/Action – Unmet Transit Needs Findings– Resolution #23-26.

Executive Director Joy Hall briefed the Commission on Fiscal Year 2023/24 Unmet Transit Needs Finding. A total of 20 request were received, 6 of which were duplicate requests. Out of the 14 remaining, 9 were able to be met, 4 were not able to be met because of Operational and Economical feasibility and 1 which Staff recommends a comprehensive study be performed and then evaluate the study on the Economical and Operational feasibility and cost effectiveness in relationship to the fare ratio.

A motion was made by Commissioner Kobseff and seconded by Commissioner Tavalero to adopt Resolution #23-26.

Ayes: Tavalero, Orgen, Valenzuela, Deutsch, Kobseff  
Noes: N/A  
Absent: McCoy, Mason

6. Recruitment of Executive Director – Melissa Cummins

A recruitment for Executive Director closed on July 6<sup>th</sup> 2023. A qualified candidate was found and the Commission requested the candidates presents to further discuss. Ms. Cummins spoke before the Commission regarding her qualifications and her forward vision of SCLTC.

Commission directed a special closed session meeting on July 18<sup>th</sup> 2023 at 9:00 AM with the CAO to further discuss the position structure and dynamics.

7. Discussion/Action – Teleconference Meeting Participation

Executive Director Joy Hall advised the Commission she is continuing her research on the requirements on the teleconferencing and will bring her finding back to the Commission on August 8<sup>th</sup> 2023.

Siskiyou County Local Transportation Commission (RTPA)  
Tuesday, July 11, 2023 – 3:00 p.m.  
Siskiyou County Transit Center  
190 Greenhorn Rd  
Yreka, California

8. Discussion/Action – Fare Ratio

Executive Director Joy Hall provided a review of the fare ratio. Staff will now include the fare ratio in the staff report every month. Furthermore, STAFF has researched and found that the deadline for reporting has been extended until June 30<sup>th</sup> 2026.

9. Miscellaneous- Next Meeting

Next Regular meeting: Tuesday, August 8, 2023 – 2:00 p.m.

10. Meeting adjourned at 4:45 p.m.

Siskiyou County Local Transportation Commission (RTPA)  
Tuesday, July 18, 2023 – 10:00 a.m.  
Siskiyou County Admin Center  
1312 Fairlane Road  
Yreka, California

The Siskiyou County Local Transportation Commission meeting was called to order at 12:01 p.m. by Chair Nancy Ogren in the Siskiyou County Transit Center in Yreka, CA.

The following Commissioners were in attendance:

Nancy Ogren	2022 Chair	County of Siskiyou	Delegate
Bruce Deutsch	2022 Vice Chair	City of Dunsmuir	Delegate
Ed Valenzuela	Commissioner	County of Siskiyou	Delegate
Susan Tavalero	Commissioner	City of Weed	Delegate
Michael Kobseff	Commissioner	County of Siskiyou	Delegate

**Absent:**

Paul McCoy	Commissioner	City of Yreka	Delegate
Brandon Criss	Commissioner	County of Siskiyou	Alternate
Julia Mason	Commissioner	Town of Fort Jones	Alternate

**Staff Present:**

Joy Hall	Executive Director
Angela Davis	County Administrator

1. Call to Order/Roll Call

Chair Ogren called the meeting to order at 10:07 a.m.

Roll Call Vote

Present: Chair Ogren, Vice Chair Deutsch, Commissioner Kobseff,  
Commissioner Valenzuela, Commissioner Tavalero

Absent: Commissioner McCoy, Commissioner Criss, Commissioner Mason

2. Public Comment: None

Siskiyou County Local Transportation Commission (RTPA)  
Tuesday, July 18, 2023 – 10:00 a.m.  
Siskiyou County Admin Center  
1312 Fairlane Road  
Yreka, California

3. Closed Session

Chair Ogren called the Closed Session to order at 10:09 a.m.

4. Report out of Closed Session

Closed Session ended at 10:37 a.m. A motion was made by Commissioner Deutsch and seconded by Commissioner Tavalero to offer the Executive Director's position to Ms. Melissa Cummins.

Ayes: Ogren, Kobseff, Valenzuela, Tavalero, Deutsch

Noes: N/A

Absent: McCoy, Criss, Mason

5. Discussion/Action/Direction – Appointment of New Executive Director

A motion was made by Commissioner Valenzuela and seconded by Commissioner Deutsch to approve the appointment of Ms. Melissa Cummins as Executive Director.

Ayes: Ogren, Kobseff, Valenzuela, Tavalero, Deutsch

Noes: N/A

Absent: McCoy, Criss, Mason

6. Meeting adjourned at 10:40 a.m.

# Agenda Worksheet

---

TO: Siskiyou County Local Transportation Commission

DATE: August 8, 2023

---

Subject: Agenda Item # 3e

Contract with Charles Pillon, CPA for outside auditor services

---

Summary of Agenda Item (Description of Issue):

To contract with Charles Pillon, CPA for outside auditor services for Fiscal Years 23/24, 24/25, 25/26.  
With a not to exceed amount of \$47,500

Recommended Action:

Approve contract with Charles Pillon, CPA

**PROVISION OF AUDITOR SERVICES FOR  
SISKIYOU COUNTY FY 2023/24 to 2025/26**

TITLE 49, CODE OF FEDERAL REGULATIONS, PART 29

DEBARMENT AND SUSPENSION CERTIFICATION

The prime Consultant, under penalty of perjury, certifies that, except as noted below, he/she or any person associated therewith in the capacity of owner, partner, director, officer, manager:

- (1) is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal agency;
- (2) has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal agency within the past 3 years;
- (3) does not have a proposed debarment pending; and
- (4) has not been indicated, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past 3 years.

If there are any exceptions to this certification, insert the exceptions in the following space:

Exceptions will not necessarily result in denial of award, but will be considered in determining bidder responsibility. For any exception noted above, indicate below to whom it applies, initiating agency, and dates of action.

Note: Providing false information may result in criminal prosecution or administrative sanctions.

The above certification is part of the Proposal. Signing this Proposal on the signature portion thereof shall also constitute signature of this Certification.

### CERTIFICATION OF CONSULTANT

I HEREBY CERTIFY that I am the Owner and duly authorized representative of the firm of Charles W. Pillon, CPA whose address is 4685 Pleasant Hills Dr., Anderson CA 96007, and that, except as hereby expressly stated, neither I nor the above firm that I represent have:

- (a) employed or retained for a commission, percentage, brokerage, contingent fee, or other consideration, any firm or person (other than a bona fide employee working solely for me or the above Consultant to solicit or secure this Agreement; nor
- (b) agreed, as an express or implied condition for obtaining this contract, to employ or retain the services of any firm or person in connection with carrying out the Agreement, nor
- (c) paid, or agreed to pay, to any firm, organization or person (other than a bona fide employee working solely for me or the above Consultant) any fee, contribution, donation, or consideration of any kind for, in connection with, procuring or carrying out this Agreement.

I acknowledge that this Certificate is to be made available to the California Department of Transportation (Caltrans) in connection with this Agreement involving participation of Federal Funds, and is subject to applicable State and Federal laws, both criminal and civil.

8/1/2023

(Date)

DocuSigned by:

Charles Pillon

(Signature)

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION  
CONTRACT FOR SERVICES

This Contract made this \_\_\_\_\_ day of \_\_\_\_\_, 2023 between:

COUNTY: Siskiyou County Local Transportation Commission (SCLTC)  
190 Greenhorn Road  
Yreka, California 96097

And CONTRACTOR: Charles W. Pillon, C.P.A.  
4685 Pleasant Hills Dr.  
Anderson, CA 96007

**ARTICLE 1. TERM OF CONTRACT**

**1.1 Contract Term:** This Contract shall become effective on **July 1, 2023** and shall terminate on **June 30, 2026**, unless terminated in accordance with the provisions of Article 7 of this Contract or as otherwise provided herein.

**ARTICLE 2. INDEPENDENT CONTRACTOR STATUS**

**2.1 Independent Contractor:** It is the express intention of the parties that Contractor is an independent contractor and not an employee, agent, joint venture or partner of SCLTC. Nothing in this Contract shall be interpreted or construed as creating or establishing the relationship of employer and employee between SCLTC and Contractor or any employee or agent of Contractor. Both parties acknowledge that Contractor is not an employee for state or federal tax purposes. Contractor shall retain the right to perform services for others during the term of this Contract.

**ARTICLE 3. SERVICES**

**31 Specific Services:** Contractor agrees to furnish the following services: Contractor shall provide the services described in Exhibit "A" attached hereto.

No additional services shall be performed by Contractor unless approved in advance in writing by the SCLTC stating the dollar value of the services, the method of payment, and any adjustment in contract time or other contract terms. All such services are to be coordinated with SCLTC and the results of the work shall be monitored by the Siskiyou County Local Transportation Commission or their designee.

**32 Method of Performing Services:** Contractor will determine the method, details, and means of performing the above-described services including measures to protect the safety of the traveling public and Contractor's employees. SCLTC shall not have the right to, and shall not, control the manner or determine the method of accomplishing Contractor's services.

**33 Employment of Assistants:** Contractor may, at the Contractor's own expense, employ such

assistants as Contractor deems necessary to perform the services required of Contractor by this Contract. SCLTC may not control, direct, or supervise Contractor's assistants or employees in the performance of those services.

#### **ARTICLE 4. COMPENSATION**

- 4.1 Compensation:** In consideration for the services to be performed by Contractor, SCLTC agrees to pay Contractor in proportion to services satisfactorily performed as specified in Exhibit A, the total not to exceed amount of (\$17,000) Seventeen Thousand Five Hundred and no/100 for Fiscal Year 2023/24, the not to exceed amount of (\$16,000) Sixteen Thousand and no/100 for Fiscal Year 2024/25, and the not to exceed amount of (\$14,500) Fourteen Thousand Five Hundred and no/100 for Fiscal Year 2025/26. The total contract not to exceed amount is (\$47,500) Forty-Seven Thousand Five Hundred and no/100.
- 4.2 Invoices:** Contractor shall submit detailed invoices for all services being rendered.
- 4.3 Date for Payment of Compensation:** SCLTC will endeavor to make payment within 45 days of receipt of invoices from the Contractor to the SCLTC, and approval and acceptance of the work by the SCLTC.
- 4.4 Expenses:** Contractor shall be responsible for all costs and expenses incident to the performance of services for SCLTC, including but not limited to, all costs of materials, equipment, all fees, fines, licenses, bonds or taxes required of or imposed against Contractor and all other of Contractor's costs of doing business. SCLTC shall not be responsible for any expense incurred by Contractor in performing services for SCLTC except as stated in paragraph 4.01.
- 4.5 Out-of-Pocket Expenses:** SCLTC agrees to reimburse Contractor for out-of-pocket expenses and mileage as set forth in Exhibit A, provided that the Contractor invoices SCLTC for such expenses with original receipts for travel reimbursement. Mileage will be reimbursed at the standard IRS rate for the year in which the travel occurred.

#### **ARTICLE 5. OBLIGATIONS OF CONTRACTOR**

- 5.1 Contractor Qualifications:** Contractor warrants that Contractor has the necessary licenses, experience, and technical skills to provide services under this Contract.
- 5.2 Contract Management:** Contractor shall report to the Executive Director or his or her designee who will review the activities and performance of the Contractor and administer this Contract.
- 5.3 Tools and Instrumentalities:** Contractor will supply all tools and instrumentalities required to perform the services under this Contract. Contractor is not required to purchase or rent any tools, equipment or services from SCLTC.
- 5.4 Workers' Compensation:** Contractor shall maintain a workers' compensation plan covering all its employees as required by California Labor Code Section 3700, either through workers' compensation insurance issued by an insurance company or through a plan of self-insurance certified by the State Director of Industrial Relations. If Contractor elects to

be self-insured, the certificate of insurance otherwise required by this Contract shall be replaced with a consent to self-insure issued by the State Director of Industrial Relations. Proof of such insurance shall be provided before any work is commenced under this contract. No payment shall be made unless such proof of insurance is provided.

**5.5** Indemnification: Intentionally omitted.

**5.6** General Liability and Automobile Insurance: During the term of this Contract, Contractor shall obtain and keep in full force and effect a commercial and general liability policy or policies of at least (\$ 1,000,000) One Million Dollars, combined limit for bodily injury and property damage. The SCLTC, its officers, employees, volunteers and agents are to be named additional insured under the policies, and the policies shall stipulate that this insurance will operate as primary insurance for work performed by Contractor and its subcontractors, and that no other insurance effected by SCLTC or other named insured will be called on to cover a loss covered thereunder. All insurance required herein shall be provided by a company authorized to do business in the State of California and possess at least a Best A: VII rating or as may otherwise be acceptable to SCLTC. The General Liability insurance shall be provided by an ISO Commercial General Liability policy, with edition dates of 1985, 1988, or 1990 or other form satisfactory to SCLTC. The SCLTC will be named as an additional insured using ISO form CG 2010 1185 or the same form with an edition date no later than 1990, or in other form satisfactory to SCLTC.

**5.7** Certificate of Insurance and Endorsements: Intentionally removed.

**5.8** Public Employees Retirement System (CalPERS): Intentionally removed.

**5.9** IRS/FTB Indemnity Assignment: Intentionally removed.

**5.10** Professional Liability: If Contractor or any of its officers, agents, employees, volunteers, contractors or subcontractors are required to be professionally licensed or certified by any agency of the State of California in order to perform any of the work or services identified herein, Contractor shall procure and maintain in force throughout the duration of the Contract a professional liability insurance policy with a minimum coverage level of (\$500,000) Five Hundred Thousand Dollars, or as determined in writing by County's Risk Management Department.

**5.11** State and Federal Taxes: As Contractor is not SCLTC's employee, Contractor is responsible for paying all required state and federal taxes. In particular:

- a. SCLTC will not withhold FICA (Social Security) from Contractor's payments;
- b. SCLTC will not make state or federal unemployment insurance contributions on behalf of Contractor.
- c. SCLTC will not withhold state or federal income tax from payment to Contractor.
- d. SCLTC will not make disability insurance contributions on behalf of Contractor.
- e. SCLTC will not obtain workers' compensation insurance on behalf of Contractor.

**5.12** Records: All reports and other materials collected or produced by the Contractor or any subcontractor of Contractor shall, after completion and acceptance of the report will remain property of the Contractor.

**5.13 Contractor's Books and Records:** Contractor shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services or expenditures and disbursements charged to the SCLTC for a minimum of five (5) years, or for any longer period required by law, from the date of final payment to the Contractor under this Contract. Any records or documents required to be maintained shall be made available for inspection, audit and/or copying at any time during regular business hours, upon oral or written request of the SCLTC.

**5.14 Assignability of Contract:** It is understood and agreed that this Contract contemplates personal performance by the Contractor and is based upon a determination of its unique personal competence and experience and upon its specialized personal knowledge. Assignments of any or all rights, duties or obligations of the Contractor under this Contract will be permitted only with the express written consent of the SCLTC.

**5.15 Warranty of Contractor:** Contractor warrants that it, and each of its personnel, where necessary, are properly certified and licensed under the laws and regulations of the State of California to provide the special services agreed to.

**5.16 Withholding for Non-Resident Contractor:** Pursuant to California Revenue and Taxation Code Section 18662, payments made to nonresident independent contractors, including corporations and partnerships that do not have a permanent place of business in this state, are subject to 7 percent state income tax withholding.

Withholding is required if the total yearly payments made under this contract exceed \$1,500.00.

Unless the Franchise Tax Board has authorized a reduced rate or waiver of withholding and the SCLTC is provided evidence of such reduction/waiver, all nonresident contractors will be subject to the withholding. It is the responsibility of the Contractor to submit the Waiver Request (Form 588) to the Franchise Tax Board as soon as possible in order to allow time for the Franchise Tax Board to review the request.

**5.17 Compliance with Child, Family and Spousal Support Reporting Obligations:** Contractor's failure to comply with state and federal child, family and spousal support reporting requirements regarding contractor's employees or failure to implement lawfully served wage and earnings assignment orders or notices of assignment relating to child, family and spousal support obligations shall constitute a default under this Contract. Contractor's failure to cure such default within ninety (90) days of notice by SCLTC shall be grounds for termination of this Contract.

**5.18 Conflict of Interest:** Contractor covenants that it presently has no interest and shall not acquire an interest, direct or indirect, financial or otherwise, which would conflict in any manner or degree with the performance of the services hereunder. Contractor further covenants that, in the performance of this Contract, no subcontractor or person having such an interest shall be used or employed. Contractor certifies that no one who has or will have any financial interest under this contract is an officer or employee of SCLTC.

**5.19 Compliance with Applicable Laws:** Contractor shall comply with all applicable federal, state and local laws now or hereafter in force, and with any applicable regulations, in performing

the work and providing the services specified in this Contract. This obligation includes, without limitations, the acquisition and maintenance of any permits, licenses, or other entitlements necessary to perform the duties imposed expressly or impliedly under this Contract.

- 5.20** Bankruptcy: Contractor shall immediately notify SCLTC in the event that Contractor ceases conducting business in the normal manner, becomes insolvent, makes a general assignment for the benefit of creditors, suffer or permits the appointment of a receiver for its business or assets, or avails itself of, or becomes subject to, any proceeding under the Federal Bankruptcy Act or any other statute of any state relating to insolvency or protection of the rights of creditors.

## **ARTICLE 6. OBLIGATIONS OF THE SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION**

- 6.1** Cooperation of SCLTC: SCLTC agrees to comply with all reasonable requests of Contractor (to provide reasonable access to documents and information as permitted by law) necessary to the performance of Contractor's duties under this Contract.

## **ARTICLE 7. TERMINATION**

- 7.1** Termination on Occurrence of State Events: This Contract shall terminate automatically on the occurrence of any of the following events:
1. Bankruptcy or insolvency of Contractor
  2. Death of Contractor
- 7.2** Termination by Commission for Default of Contractor: Should Contractor default in the performance of this Contract or materially breach any of its provisions, SCLTC, at SCLTC's option, may terminate this Contract by giving written notification to Contractor.
- 7.3** Termination for Convenience of SCLTC: SCLTC may terminate this Contract at any time by providing a notice in writing to Contractor that the Contract is terminated. Said Contract shall then be deemed terminated and no further work shall be performed by Contractor. If the Contract is so terminated, the Contractor shall be paid for that percentage of the phase of work actually completed, based on a pro rata portion of the compensation for said phase satisfactorily completed at the time of notice of termination is received.
- 7.4** Termination of Funding: SCLTC may terminate this Contract in any fiscal year in that it is determined there is not sufficient funding. California Constitution Article XVI Section 18.

## **ARTICLE 8. GENERAL PROVISIONS**

- 8.1** Notices: Any notices to be given hereunder by either party to the other may be effected either by personal delivery in writing or by mail, registered or certified, postage prepaid or return receipt requested. Mailed notices shall be addressed to the parties at the addresses appearing in the introductory paragraph of this Contract, but each party may change the address by written notice in accordance with the paragraph. Notices delivered personally will be deemed communicated as of actual receipt; mailed notices will be deemed communicated as of two (2) days after mailing.

- 82** Entire Agreement of the Parties: This contract supersedes any and all contracts, either oral or written, between the Parties hereto with respect to the rendering of services by Contractor for SCLTC and contains all the covenants and contracts between the parties with respect to the enduring of such services in any manner whatsoever. Each Party to this Contract acknowledges that no representations, inducements, promises, or contract, orally or otherwise, have been made by any party, or anyone acting on behalf of any Party, which are not embodied herein, and that no other contract, statement, or promise not contained in this Contract shall be valid or binding. Any modification of this Contract will be effective only if it is in writing signed by the Party to be charged and approved by the SCLTC as provided herein or as otherwise required by law.
- 83** Partial Invalidity: If any provision in this Contract is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provision will nevertheless continue in full force without being impaired or invalidated in any way.
- 84** Attorney's Fees: If any action at law or in equity, including an action for declaratory relief, is brought to enforce or interpret the provisions of this Contract, the prevailing Party will be entitled to reasonable attorney's fees, which may be set by the court in the same action or in a separate action brought for that purpose, in addition to any other relief to which that party may be entitled.
- 85** Conformance to Applicable Laws: Contractor shall comply with the standard of care regarding all applicable federal, state and county laws, rules and ordinances. Contractor shall not discriminate in the employment of persons who work under this contract because of race, the color, national origin, ancestry, disability, sex or religion of such person.
- 86** Waiver: In the event that either SCLTC or Contractor shall at any time or times waive any breach of this Contract by the other, such waiver shall not constitute a waiver of any other or succeeding breach of this Contract, whether of the same or any other covenant, condition or obligation.
- 87** Governing Law: This Contract and all matters relating to it shall be governed by the laws of the State of California and the County of Siskiyou and any action brought relating to this Contract shall be brought exclusively in a state court in the County of Siskiyou.
- 88** Reduction of Consideration: Contractor agrees that the SCLTC shall have the right to deduct from any payments contracted for under this Contract any amount owed to SCLTC by Contractor as a result of any obligation arising prior or subsequent to the execution of this contract. For purposes of this paragraph, obligations arising prior to the execution of this contract may include, but are not limited to any property tax, secured or unsecured, which tax is in arrears. If the SCLTC exercises the right to reduce the consideration specified in this Contract, SCLTC shall give Contractor notice of the amount of any off-set and the reason for the deduction.
- 89** Negotiated Contract: This Contract has been arrived at through negotiation between the parties. Neither party is to be deemed the party which prepared this Contract within the meaning of California Civil Code Section 1654. Each party hereby represents and warrants that in executing this Contract it does so with full knowledge of the rights and duties it may

have with respect to the other. Each party also represents and warrants that it has received independent legal advice from its attorney with respect to the matters set forth in this Contract and the rights and duties arising out of this Contract, or that such party willingly foregoes any such consultation.

- 810 Time is of the Essence:** Time is of the essence in the performance of this Contract.
- 811 Materiality:** The parties consider each and every term, covenant, and provision of this Contract to be material and reasonable.
- 812 Authority and Capacity:** Contractor and Contractor's signatory each warrant and represent that each has full authority and capacity to enter into this Contract.
- 813 Binding on Successors:** All of the conditions, covenants and terms herein contained shall apply to, and bind, the heirs, successors, executors, administrators and assigns of Contractor. Contractor and all of Contractor's heirs, successors, executors, administrators, and assigns shall be jointly and severally liable under the Contract.
- 814 Cumulation of Remedies:** All of the various rights, options, elections, powers and remedies of the parties shall be construed as cumulative, and no one of them exclusive of any other or of any other legal or equitable remedy which a party might otherwise have in the event of a breach or default of any condition, covenant or term by the other party. The exercise of any single right, option, election, power or remedy shall not, in any way, impair any other right, option, election, power or remedy until all duties and obligations imposed shall have been fully performed.
- 815 No Reliance On Representations:** Each party hereby represents and warrants that it is not relying, and has not relied upon any representation or statement made by the other party with respect to the facts involved or its rights or duties. Each party understands and agrees that the facts relevant, or believed to be relevant to this Contract, may hereunder turn out to be other than, or different from the facts now known to such party as true, or believed by such party to be true. The parties expressly assume the risk of the facts turning out to be different and agree that this Contract shall be effective in all respects and shall not be subject to rescission by reason of any such difference in facts

Date: 8/1/2023

CONTRACTOR: Charles W. Pillon, CPA

DocuSigned by:  
Charles Pillon  
Charles W. Pillon, Owner

License No.: CA41838

(Licensed in accordance with an act providing for the registration of contractors)

Note to Contractor: For corporations, the contract must be signed by two officers. The first signature must be that of the chairman of the board, president or vice-president; the second signature must be that of the secretary, assistant secretary, chief financial officer or assistant treasurer. (Civ. Code, Sec. 1189 & 1190 and Corps. Code, Sec. 313.)

TAXPAYER I.D. 68-0307559

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION

By \_\_\_\_\_

Nancy Ogren, Chair (Date)

APPROVED AS TO LEGAL FORM:

DocuSigned by:  
John Kenny 8/1/2023  
4EC3506628784E2...  
Kenny and Norine (Date)

APPROVED AS TO ACCOUNTING FORM:

Fund 2505 Organization 303020 Account 723000

If not to exceed, include amount not to exceed \$47,500

FY 2023/2024	\$17,000
FY 2024/2025	\$16,000
FY 2025/2026	\$14,500

**Charles W. Pillon, C.P.A.**

CERTIFIED PUBLIC ACCOUNTANT

4685 Pleasant Hills Dr

Anderson, CA 96007

Telephone (530) 949-4177

Email: [charlie@charlespilloncpa.com](mailto:charlie@charlespilloncpa.com)**Audit Engagement Letter—Yellow Book**

May 1, 2023

Board of Commissioners and Executive Director  
Siskiyou County Local Transportation Commission  
190 Greenhorn Road  
Yreka, CA 96097

I am pleased to confirm our understanding of the services I am to provide to the Siskiyou County Local Transportation Commission for the "County's" budget years ended June 30, 2024, 2025, and 2026.

**Audit Scope and Objectives**

I will audit the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Siskiyou County Local Transportation Commission, a component unit of the County of Siskiyou, California, as of and for the fiscal years ended June 30, 2023, 2024, and 2025, and the Local Transportation Funds of the Cities of Dorris, Dunsmuir, Etna, Fort Jones, Montague, Mt. Shasta, Tulelake, Weed, and Yreka. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Siskiyou County Local Transportation Commission's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to the Siskiyou County Local Transportation Commission's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules

I have also been engaged to report on supplementary information other than RSI that accompanies the Siskiyou County Local Transportation Commission's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and I will provide an opinion on it in relation to the financial statements as a whole in a report combined with my auditor's report on the financial statements:

1. Schedule of Allocations and Disbursements – Local Transportation Fund
2. Schedule of Allocations and Disbursements – State Transit Assistance Fund

The objectives of my audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes my opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that,

individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

I will perform the triennial performance audit of the Siskiyou County Local Transportation Commission in accordance with the applicable sections of the California Public Utilities Code for the period ended June 15, 2024.

I will also prepare the annual Transportation Planning Agencies Financial Transactions Report for the years ended June 30, 2023, 2024, and 2025.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

I will conduct my audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Siskiyou County Local Transportation Commission and other procedures I consider necessary to enable me to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, I exercise professional judgment and maintain professional skepticism throughout the audit.

I will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. I will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by me, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditor.

In connection with this engagement, I may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, I cannot guarantee or warrant that emails from me will be properly delivered and read only by the addressee. Therefore, I specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by me in connection with the performance of this engagement. In that regard, you agree that I shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

I will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. I will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

### **Audit Procedures – Internal Control**

I will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for my opinions. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, I will express no such opinion. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the Siskiyou County Local Transportation Commission's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of my audit will not be to provide an opinion on overall compliance and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

I will also assist in preparing the financial statements and related notes of the Siskiyou County Local Transportation Commission in conformity with accounting principles generally accepted in the United States of America based on information provided by you. In addition, I will also prepare and file the annual State Controller's required Transportation Planning Agencies Financial Transactions Report for the same fiscal years under audit based on the most recent available trial balance information, even if it has not been subject to audit. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement and reporting services previously defined, as well as requested consulting services. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services I provide. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services I provide by designating an individual, Melissa Cummins, Interim Executive Director, (or the permanent Executive Director replacement) with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

My audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to me and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing me with (1) access to all information of

which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that I may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to me in the written representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that I report.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, I am not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to me corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

#### **Engagement Administration, Fees, and Other**

I understand that your employees will prepare all cash, accounts receivable, or other confirmations, and schedules, I request and will locate any documents selected by me for testing. I will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. I will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work I have to do to complete the engagement within the established deadlines, resulting in an increase in fees over my original fee estimate.

I will provide copies of my reports to the Commission; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Charles W. Pillon, CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to certain regulators or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Charles W. Pillon, CPA personnel. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by a regulator. If I am aware that a federal awarding agency or auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Charles Pillon is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. I expect to begin my audit within three to four months following year-end and to issue my reports no later than six months after year-end, unless an extension is received from the California Department of Transportation. My audit engagement ends on delivery of my audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

My fee for these services will be at my standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my gross fee, including expenses, will not exceed \$17,000, \$16,000, and \$14,500 for the Siskiyou County Local Transportation Commission's fiscal years ended June 30, 2023, 2024, and 2025 respectively. These not-to-exceed fees will be for the "County's" budget years ended June 30, 2024, 2025, and 2026. **Note:** the fees are higher in the 2<sup>nd</sup> year due to the triennial performance audit. My invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with my firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

## Reporting

I will issue a written report upon completion of my audit of the Siskiyou County Local Transportation Commission's financial statements. My report will be addressed to the Board of Commissioners and Executive Director of the Siskiyou County Local Transportation Commission. Circumstances may arise in which my report may differ from its expected form and content based on the results of my audit. Depending on the nature of these circumstances, it may be necessary for me to modify my opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to my auditor's report, or if necessary, withdraw from this engagement. If my opinions are other than unmodified, I will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in my professional judgment prevent me from completing the audit or forming an opinion on the financial statements, I retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

I will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*.

The

report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal

control and compliance. The report will also state that the report is not suitable for any other purpose. If during my audit I become aware that The Siskiyou County Local Transportation Commission is subject to an audit requirement that is not encompassed in the terms of this engagement, I will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

You have requested that I provide you with a copy of my most recent external peer review report and any subsequent reports received during the contract period. Accordingly, my year-ended May 31, 2022 peer review report accompanies this letter.

I appreciate the opportunity to be of service to the Siskiyou County Local Transportation Commission, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign the enclosed copy and return it to me, either by mail or electronically.

Very truly yours,



Charles W Pillon, CPA

**RESPONSE:**

This letter correctly sets forth the understanding of the Siskiyou County Local Transportation Commission.

Management signature: \_\_\_\_\_

Title: Executive Director \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: Board Chair \_\_\_\_\_

Date: \_\_\_\_\_

# Agenda Worksheet

---

TO: Siskiyou County Local Transportation Commission

DATE: August 8, 2023

---

Subject: Agenda Item # 3f

Budget Transfer

---

Summary of Agenda Item (Description of Issue):

Ratify Approval of Budget Transfer to increase Office Supplies.

Recommended Action:

Ratify Approval of Budget Transfer for \$5,000.00.



# Agenda Worksheet

---

TO: Siskiyou County Local Transportation Commission

DATE: August 8, 2023

---

Subject: Agenda Item # 3g

Budget Transfer

---

Summary of Agenda Item (Description of Issue):

Ratify Approval of Budget Transfer to increase Administration costs.

Recommended Action:

Ratify Approval of Budget Transfer for \$4,020.00.

Siskiyou County Auditor's Office  
**BUDGET APPROPRIATION TRANSFER REQUEST**

RESOLUTION NO:

DEPARTMENT REGIONAL TRANSPORTATION PLANNING

Date: 7/27/2023

FISCAL YEAR 22/23

Rule Code BD02

BUDGET TRANSFER FROM:						BUDGET TRANSFER TO:					
FUND #	ORG #	ACCT #	ACCOUNT NAME	ACTV #	AMOUNT	FUND #	ORG #	ACCT #	ACCOUNT NAME	ACTV #	AMOUNT
2506	303030	723000	PROFESSIONAL & SPECIALIZED SERVICES		4,020	2506	303030	723100	ADMINISTRATION		4,020
Total Journal					\$ 4,020	Total Journal					\$ 4,020
								595000	OPERATING TRANSFERS IN		
								795000	TRANSFER OUT		

COUNTY ADMINISTRATOR \_\_\_\_\_ DATE \_\_\_\_\_ SIGNATURE OF REQUESTING OFFICIAL \_\_\_\_\_ DATE \_\_\_\_\_

**Official Use Only:** BOARD ACTION REQUIRED? YES NO

AYES: \_\_\_\_\_ NOES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

CHAIR, BOARD OF SUPERVISORS \_\_\_\_\_

CLERK OF THE BOARD \_\_\_\_\_ DATE \_\_\_\_\_

TRANSFER APPROVED

JV # \_\_\_\_\_

White - Auditor  
 Canary - Clerk  
 Pink - Originating Department

AUDITOR \_\_\_\_\_

# Agenda Worksheet

---

TO: Siskiyou County Local Transportation Commission

DATE: August 8, 2023

---

Subject: Agenda Item # 4

Meeting Participation Via Teleconference or Zoom

---

## Summary of Agenda Item (Description of Issue):

Governor Newsom announced that the state of emergency for remote participation in legislative body meetings expired on February 28, 2023. Therefore, all meetings conducted after this date must comply with the Brown Act rules, with certain limited exceptions.

Under the Brown Act, in person participation at a single location is the default. The rules do allow for teleconferenced meetings from a satellite public meeting location. These satellite locations must be accessible to the public and identified on the meeting agenda. The agenda must be posted at each satellite location as well. Participation from private homes, offices, hotels, or any location that the agenda cannot be posted, is generally not permitted.

Assembly Bill 2449 allows a limited number of members to participate from locations not meeting the above requirements, for a limited time, and for a very limited reasons. Assembly Bill 2449 applies only when at least a quorum of the body participates in person at a single physical location that is identified on the agenda, open to the public, and within the boundaries of the agency. If those conditions are met, an individual member may participate remotely only in one of two circumstances. They are with “just cause” and an “emergency circumstance”.

Assembly Bill 2449 defines “just cause” narrowly as family childcare/caregiving, contagious illness, need related to physical or mental disability that is not otherwise accommodated or travel while on official business of the state or local agency. The bill also limits participation to two meetings per calendar year. “Emergency circumstances” are defined as a physical or family emergency that prevents the member from attending in person, the member may request approval from the legislative body to participate remotely. The legislative body may take action on the request as soon as possible, including at the beginning of the meeting, even if there was not sufficient time to place the request formally on the agenda.

Under either circumstance, the member must give a general description of the circumstances relating to their need to appear remotely, but need not disclose any medical diagnosis, disability, or other confidential medical information. Additionally, the bill provides that a member cannot participate solely by teleconference for more than three (3) consecutive months or more than twenty (20) percent of the agency’s regular meetings – no more than two meetings if the agency meets fewer than ten (10) times per year.

Staff recommends that Commission adopt the following practice for participation by Commissioners via teleconference due to the recent expiration of the COVID 19 state of emergency.

## Agenda Worksheet

---

- In person participation should be considered the norm and will be encouraged for all Commission members
- If a member desires to participate remotely, they will need to notify the Executive Director at least ten (10) days prior to the meeting date. The Executive Director will coordinate with the member to arrange an appropriate satellite meeting location and local posting of the agenda. The member shall participate through both audio and visual technology.
- Siskiyou County Local Transportation Commission will generally continue to be livestreamed for the public via Zoom or similar technology. Members who are not in attendance at one of the noticed meeting locations may watch or listen to the livestream but may not communicate with meeting attendees or otherwise interact with participants in the meeting in any manner.
- Certain meetings may be designated for in person participation only, without the option for satellite meeting locations.
- Members who experience circumstances that may qualify for remote participation under Assembly Bill 2449 should promptly notify the Executive Director. If possible, the Executive Director will make arrangements for remote participation in accordance with those provisions; however, due to the limitations in the legislation, it may not be practicable to accommodate remote participation in all cases.

Additionally, staff recommends adding the following language to all future agendas.

- Siskiyou County Local Transportation Commission offers teleconference participation in the meeting via Zoom, or similar technology, as a courtesy to the public, who have the option and right to attend in person. If no member of the Commission is attending the meeting via teleconference and a technical error or outage occurs, or if a participant disrupts the meeting in a manner that cannot be specifically addressed, the Commission reserves the right to discontinue Zoom, or similar technology, access and to continue conducting business.

### Recommended Action:

Discussion and Direction to staff regarding participation via teleconference.

# Agenda Worksheet

---

TO: Siskiyou County Local Transportation Commission

DATE: August 8, 2023

---

Subject: Agenda Item # 5

Appointment of Executive Director

Signature Authority for Executive Director

---

Summary of Agenda Item (Description of Issue):

A recruitment for Executive Director was created and posted on April 26, 2023. The recruitment closed on July 6, 2023.

A special meeting was conducted on July 18, 2023, to discuss the appointment of a new Executive Director. At this meeting the Commissioners approved the appointment of Ms. Melissa Cummins as Executive Director.

The position will take policy direction from the Commission with administrative oversight from Ms. Angela Davis, Siskiyou County CAO or her designee. This position would handle all business of the Commission, represent the Commission at various stakeholder's meetings, apply for and manage grants, and complete planning activities as outlined in the Overall Work Program.

This position will be funded 100% by the SCLTC and Overall Work Program budgets.

Appointment of Ms. Melissa Cummins as Executive Director will become effective August 20, 2023.

Recommended Action:

- Adopt Resolution #23-22 appointing Ms. Melissa Cummins as Executive Director effective August 20, 2023
- Adopt Resolution #23-23 authorizing Ms. Melissa Cummins to execute documents on behalf of the Commission.

Resolution No. 23-27

Siskiyou County Local Transportation Commission  
Executive Director Appointment

WHEREAS, California Public Utilities Code – Division 12 – Chapter 3. Administration – Section 130107 states the Local Transportation Commission shall appoint a full-time executive director who shall act for the Commission under its direction; and

WHEREAS, the Commission may appoint such officers as it deems necessary to perform its duties and functions; and

NOW, THEREFORE, BE IT RESOLVED that the Commission hereby appoints Ms. Melissa Cummins as the Executive Director effective August 20, 2023, and shall continue until rescinded by the Commission.

PASSED AND ADOPTED this 8<sup>th</sup> day of August 2023 by the Siskiyou County Local Transportation Commission.

AYES:

NOES:

ABSENT:

---

Chairperson - Siskiyou County  
Local Transportation Commission

ATTEST:

---

Executive Director

Resolution No. 23-28

Siskiyou County Local Transportation Commission  
Executive Director Signature Authority

Resolution Authorizing the Executive Director to  
Sign Documentation Related to the following items:

FTA 5311 Grant Program  
California Transportation Planning Grants  
California Overall Work Program Grants (OWP)  
Local Transportation Fund Allocations (LTF)  
Regional Surface Transportation Program (RSTP)  
State Transportation Improvement Program (STIP)  
Highway Infrastructure Program (HIP)  
Program/Project Management (PPM)  
Active Transportation Program (ATP)

WHEREAS, Siskiyou County is eligible to apply for and receive grant apportionments from the Federal Transit Administration (FTA) and the State of California Department of Transportation as indicated above; and

WHEREAS, the Siskiyou County Local Transportation Commission is responsible for the allocation of Local Transportation Funds and other transportation funds received; and

WHEREAS, the Siskiyou County Local Transportation Commission wishes to authorize Ms. Melissa Cummins, Executive Director, to execute all standard agreements and other required documentation necessary to obtain the aforementioned grants and comply with reporting and invoicing requirements; and

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Transportation Commission does hereby authorize Ms. Melissa Cummins, Executive Director, to execute all standard agreements and other required documentation necessary to obtain the aforementioned grants and meet all requirements of said programs effective August 8, 2023, until rescinded by the Commission. Staff will provide the Commission with a summary of documents and disbursements executed at each regularly scheduled meeting.

SIGNATURES FOLLOW ON NEXT PAGE

Resolution No. 23-28

Siskiyou County Local Transportation Commission  
Executive Director Signature Authority

PASSED AND ADOPTED by the Siskiyou County Local Transportation Commission at a regular meeting of said Commission held on the 8<sup>th</sup> day of August 2023, by the following vote:

AYES:

NOES:

ABSENT:

---

Chairperson - Siskiyou County  
Local Transportation Commission

ATTEST:

---

Executive Director

# Agenda Worksheet

---

TO: Siskiyou County Local Transportation Commission

DATE: August 8, 2023

---

Subject: Agenda Item # 6

Miscellaneous Items from Staff or Commission

---

Summary of Agenda Item (Description of Issue):

Miscellaneous Items from Staff or Commission

Recommended Action:

Informational Only.