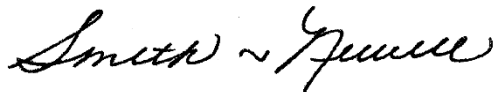


INDEPENDENT AUDITOR'S MANAGEMENT LETTER

To the Board of Commissioners
First 5 Plumas County
Quincy, California

In planning and performing our audit of the financial statements of First 5 Plumas County (Commission) as of and for the year ended June 30, 2026, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

This communication is intended solely for the information and use of management, the Board of Commissioners, and others within the Commission and is not intended to be, and should not be, used by anyone other than these specified parties.



Smith & Newell CPAs
Yuba City, California
October 5, 2026

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FIRST 5 PLUMAS COUNTY
Appendix A: Status of Prior Year Recommendations
For the Year Ended June 30, 2026

STATUS OF PRIOR YEAR RECOMMENDATIONS

Audit Adjustments

Prior Year Recommendation

We recommend that the Commission reconcile all account balances so that required adjustments can be recorded prior to the start of the annual audit.

Status

Not Implemented

Payroll

Prior Year Recommendation

We recommend that information provided by employees be reviewed for accuracy and compared to what is input into the District's payroll system.

Status

Not Implemented

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