



First 5 Commission, August 5, 2026

Agencies/Organizations affected by Action Items or Discussion Items on the agenda for today's meeting are:
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None

Conflict of Interest Reminder for Commissioners and Alternates:

Commissioners with a direct financial interest (for themselves or their family members) shall recuse themselves from the decision on the proposal.

Commissioners who wish to recuse themselves for reason other than a financial interest (such as a possible perception of personal or professional bias for or against a proposal), may recuse themselves from the decision. Commissioners are asked to carefully evaluate this if there might be any problem with a quorum.

It is the Commission's practice to ask individuals who are recusing themselves to leave the room while the proposal is being considered. If you recuse yourself, please remain available so that you can be easily found to rejoin the meeting for subsequent agenda items.

Advisory and Community Members Participation. Members should avoid any perception of influencing the Commissioner's funding decisions affecting their own agencies. Although they may speak on any agenda item at any time, it is impossible to speak regarding one's own agency's First 5 funding without the public perception of bias, and they are encouraged to avoid doing so. Although it is appropriate to answer specific questions of the Commission regarding a proposal affecting their agency, it would be inappropriate to advocate for a proposal affecting their agency.



Item 4: Approve Minutes for June 2026 (Att. #1)

MINUTES

June 3, 2026 2:30-4:15pm

Tuolumne County Superintendent of Schools Room 217
175 Fairview Lane, Sonora, CA 95370

Voting Members Present: Michelle Clark, Kimberly Freeman, Jackie Roberts

Alternates: Diana Harford, Anita Vicini, Devon Woodruff

Absent: Zack Abrnathy, Anaiah Kirk, Cathy Parker

Staff Present: Sarah Garcia

Meeting Opens: 2:20pm

Welcome and introductions-

If you had one completely free, unscheduled, summer day, how would you spend it?

Public comment: None

Action Items

1. Approve the Agenda

Discussion: None

Public Comment: None

Motion: Commissioner Clark

2nd: Commissioner Woodruff

Abstain: none

Recusal: None

All in favor: All (Clark, Freeman, Roberts, Harford, Vicini, Woodruff)

Public Hearing

Open Public Hearing: 2:28pm

2. Public Hearing on the First 5 California Children and Families Commission Annual Report for Fiscal Year 2024/2025 ([Att. #1](#))

a) Open Public Hearing, present annual report

b) Public comment and discussion

3. Public Hearing on the Draft Update to the Strategic Plan and Long-Term Financial Plan (Att. #2)

c) Present: Draft Update to Strategic Plan and Long-Term Financial Plan

d) Public comment and discussion

Close Public Hearing: 2:52pm

Action Items

4. Approve the First 5 California Annual Report for Fiscal Year 24/25 ([Att. #1](#))

Discussion:

Public Comment: None

Motion: Commissioner Harford

2nd: Commissioner Vicini

Abstain: None

Recusal: None

All in favor: All (Clark, Freeman, Roberts, Harford, Vicini, Woodruff)

5. Approve the updates to the Strategic Plan and Long-Term Financial Plan (Att. #2)

Discussion:

Public Comment: None

Motion: Commissioner Freeman

2nd: Commissioner Roberts

Abstain: None

Recusal: None

All in favor: All (Clark, Freeman, Roberts, Harford, Vicini, Woodruff)

6. Elect Commission Officers (Att. #3)

Action requested: Approve officers as follows:

Chair: Michelle Clark

Vice Chair: Zack Abernathy

Treasurer: Jackie Roberts

With a term to last until December 2026.

Discussion: Nominations Made

Public Comment: None

Motion: Commissioner Freeman

2nd: Commissioner Vicini

Abstain: Commissioner Clark

Recusal: None

All in favor: 5 (Freeman, Roberts, Harford, Vicini, Woodruff)

7. Approve Updated Minutes for December 2025 (Att. #4)

Discussion: Amendments related to audit remediation added.

Public Comment: None

Motion: Commissioner Roberts

2nd: Commissioner Woodruff

Abstain: None

Recusal: None

All in favor: All (Clark, Freeman, Roberts, Harford, Vicini, Woodruff)

8. Approve Minutes for February 2026 (Att. #5)

Discussion: Items related to managed care presentations and audit discussed.

Public Comment: None

Motion: Commissioner Roberts

2nd: Commissioner Vicini

Abstain: None

Recusal: None

All in favor: All (Clark, Freeman, Roberts, Harford, Vicini, Woodruff)

9. Approve reappointment of Devon Woodruff (Att. #6)

Discussion: Appreciation for continued service expressed.

Public Comment: None

Motion: Commissioner Harford

2nd: Commissioner Freeman

Abstain: None

Recusal: None

All in favor: All (Clark, Freeman, Roberts, Harford, Vicini, Woodruff)

10. Approve October meeting date change to September 30, 2026

Discussion: Commissioners Freeman and Hieb-Stock not available

Public Comment: None

Motion: Commissioner Woodruff

2nd: Commissioner Roberts

Abstain: None

Recusal: None

All in favor: All (Clark, Freeman, Roberts, Harford, Vicini, Woodruff)

11. Approve SEED budget update (Att. #7)

Discussion: Additional Behavioral Health funding awarded; funds to support training and classroom materials; community resiliency model training planned.

Public Comment: None

Motion: Commissioner Harford

2nd: Commissioner Roberts

Abstain: None

Recusal: None

All in favor: All (Clark, Freeman, Roberts, Harford, Vicini, Woodruff)

12. Approve updated 2025/2026 budget (Att. #8)

Discussion: Reflects SEED funding and adjustment to dues; no significant surprises reported.

Public Comment: None

Motion: Commissioner Roberts

2nd: Commissioner Vicini

Abstain: None

Recusal: None

All in favor: All (Clark, Freeman, Roberts, Harford, Vicini, Woodruff)

13. Approve 2026/2027-2028/2029 Association Dues (Att. #9)

Discussion: Association supports county advocacy and legislation monitoring; dues reduced from prior proposal.

Public Comment: None

Motion: Commissioner Freeman

2nd: Commissioner Vicini

Abstain: None

Recusal: None

All in favor: All (Clark, Freeman, Roberts, Harford, Vicini, Woodruff)

14. Approve a 3% increase for Director Services for Fiscal Year 2025/2026 in alignment with TCSOS Management unit (Att. #10)

Discussion: Part of the multi-year compensation plan.

Public Comment: None

Motion: Commissioner Roberts

2nd: Commissioner Harford

Abstain: None

Recusal: None

All in favor: All (Clark, Freeman, Roberts, Harford, Vicini, Woodruff)

15. Approve a preliminary operating budget for Fiscal Year 2026/2027 (Att. #11)

Discussion: Budget includes anticipated funding changes, noting QRIS grant decrease; contingency for future grant adjustments mentioned.

Public Comment: None

Motion: Commissioner Woodruff

2nd: Commissioner Clark

Abstain: None

Recusal: None

All in favor: All (Clark, Freeman, Roberts, Harford, Vicini, Woodruff)

16. Approve MOU for First 5 Director services and TCSOS (Att. #12)

Discussion:

The MOU covers the director's service contract with the Tuolumne County Superintendent of Schools (TCSOS) and was presented for a one-year term, expiring June 30th of the next year.

It reflects a 3% salary increase approved earlier for fiscal year 2025-2026.

Typically, multi-year MOUs are preferable, but due to pending discussions surrounding benefits and contract language updates, a one-year extension was proposed.

Public Comment: None

Motion: Commissioner Woodruff

2nd: Commissioner Clark

Abstain: None

Recusal: None

All in favor: All (Clark, Freeman, Roberts, Harford, Vicini, Woodruff)

Discussion Items, Information Items and Reports

17. Monthly Financial Reports through March 2026 (Att. #13)

18. Reports from Executive Director, Commissioners and Community Members

- a. Audit Contract

The director reported actively searching for a new audit vendor to reduce costs; previous audit cost was around \$19,000.

Contacted 11 small counties for referrals; many using the same auditor who performs multiple first five audits. Goal: reduce costs by at least half.

b. Imagination Library

Additional state funding emerged after a nonprofit partner managing some funds encountered accounting irregularities and administrative delays.

State and First 5 California funding contributions have increased, reducing reliance on the county general fund.

The Dollywood Foundation continues to administer the program nationally with efficiencies in selection and distribution.

c. Update Signature Card

Signature card for banking and official approvals must be updated due to new board members and retirements.

Commissioners who recently joined will need to be added as authorized signatories.

d. Letter to Board of Supervisors

The commission discussed the letter that was drafted addressing audit delays and remediation efforts to the Board of Supervisors.

The letter requested either placement on their consent agenda or formal acknowledgment.

The county CAO declined to place it on the agenda, so letters were sent to all board members.

No responses have been received from supervisors to date.

Commissioners discussed the lack of acknowledgment and weighed potential next steps.

The audit delay has negatively impacted funding for several community agencies and programs, including ATCAA and others reliant on timely audits.

The Commission agreed to consider public comment or further board outreach if audit delays persist.

Time and location for next meeting:

Date August 5, 2026 2:15 pm, Tuolumne County Superintendent of Schools Office,
Room 217, Sonora, CA 95370

Adjournment. 3:48pm



ATTACHMENT # 2
FIRST 5 Meeting August 5, 2026

Item 5: Approve the selection of Jensen Smith Certified Public Accountants, Inc. to perform the FY 2025–26 annual financial and state compliance audits; authorize the Executive Director to negotiate and execute an agreement in an amount not to exceed \$10,500, with optional extensions for FY 2026–27 and FY 2027–28 at \$9,000 per year; and authorize the Executive Director to make nonmaterial changes, subject to approval as to form by County Counsel and verification of the firm’s current professional qualifications, insurance, independence, and final engagement schedule. (Att. #2)

Staff Recommendation: Independent Auditor

Jensen Smith Certified Public Accountants, Inc. | Proposal and Reference Review

To: First 5 Tuolumne County Commission
Date: July 30, 2026

From: Sarah Garcia, Executive Director
Subject: Selection of independent auditor

Staff Recommendation

Approve the selection of Jensen Smith Certified Public Accountants, Inc. for the FY 2025–26 financial and state compliance audits and authorize staff to negotiate a professional-services agreement not to exceed \$10,500 for the first year, with optional annual extensions through FY 2027–28 at \$9,000 per year, subject to County Counsel review and completion of the verification items identified below.

Proposal Summary

Term / Requirement	Jensen Smith Proposal
Engagement	FY 2025–26 audit, with options to continue through FY 2027–28.
Lead auditor	Jennifer M. Jensen, CPA, engagement partner, lead auditor, supervisor, and report signer.
Scope	Financial statement audit under GAAS and Government Auditing Standards; First 5 state compliance audit under State Controller requirements; preparation of GASB-compliant statements, notes, and supplementary information.
Schedule	Planning begins August–September; fieldwork and drafting occur September–October; final report presented no later than the October Commission meeting for submission by November 1.
Commission responsibility	Provide final County financial statements by the end of August and designate a person to oversee and approve financial-statement preparation services.
Fees	\$10,500 for FY 2025–26; \$9,000 for FY 2026–27; \$9,000 for FY 2027–28; total potential three-year cost of \$28,500. Travel, materials, insurance, and ordinary engagement costs are included.

Qualifications and Quality Indicators

- **Specialized experience:** Jennifer Jensen reports more than twenty years of governmental and nonprofit audit experience and has audited First 5 organizations since 2001.
- **Current First 5 portfolio:** The proposal lists ten current First 5 commission clients: Alpine, Amador, Butte, Calaveras, El Dorado, Lake, Mendocino, Nevada, Sutter, and Yuba.
- **Governmental audit qualifications:** The firm reports experience with GAAS, GAGAS, Single Audits, GASB financial reporting, and conversion of County accounting records into governmental financial statements.
- **Peer review:** The attached system peer review issued September 27, 2023 received a rating of “pass” and included engagements performed under Government Auditing Standards and the Single Audit Act.
- **Professional approach:** The proposal includes year-round availability for questions, a collaborative audit approach, and discussion before any modified opinion or material additional cost is incurred.

Reference Check Summary

Commission	Director	Selection / Cost Context	Summary of Feedback
Alpine	Amy Broadhurst	Long-standing auditor; current rate reported at \$8,225.	Professional, competent, flexible, responsive, and easy to work with; remote process is smooth and avoids travel costs.
Amador	Nina Machado	Selected through a competitive process.	Strong First 5 knowledge; no issues with communication, deadlines, or final reports.
Nevada	Melody Easton	Reasonable rates; rate locks and optional one-year extensions.	Deep understanding of First 5 requirements; supportive and easy to work with.
Lake	Samantha Bond	Three-year contract with locked rates.	Clear document lists, secure electronic portal, strong technical knowledge, and helpful explanations.

Staff Analysis

The proposal and reference checks demonstrate unusually strong experience with the specific legal,

accounting, and reporting requirements of local First 5 commissions. This should reduce transition time, staff burden, and the risk of missed state requirements.

The proposed three-year total is \$28,500, averaging \$9,500 per year. The first-year fee is \$10,500, which is slightly above the preliminary expectation of less than \$10,000, but the two optional renewal years are \$9,000 each. For context, First 5 Tuolumne's FY 2024–25 financial statements reported \$19,500 in combined accounting and auditing professional services; that amount may include services beyond the independent audit.

Items to Resolve Before Contract Execution

- ☐ Confirm whether the Commission can provide final County financial statements by August 31; build an alternate schedule into the agreement if County closing is delayed.
- ☐ Confirm the precise final-report delivery date, attendance at the Commission public hearing, and responsibility for filing with the State Controller and First 5 California.
- ☐ Verify current California CPA licensure, independence, professional liability insurance, and whether a newer peer review has been completed or scheduled since the review covering 2022.
- ☐ Include a written not-to-exceed provision requiring advance authorization for any additional work or fee increase.
- ☐ Document management's responsibility for overseeing and approving the financial-statement preparation services to preserve auditor independence.
- ☐ Request a clean final proposal or engagement letter correcting the County name and other minor editorial errors.

Recommended Commission Action

Suggested motion: Approve the selection of Jensen Smith Certified Public Accountants, Inc. to perform the FY 2025–26 annual financial and state compliance audits; authorize the Executive Director to negotiate and execute an agreement in an amount not to exceed \$10,500, with optional extensions for FY 2026–27 and FY 2027–28 at \$9,000 per year; and authorize the Executive Director to make nonmaterial changes, subject to approval as to form by County Counsel and verification of the firm's current professional qualifications, insurance, independence, and final engagement schedule.

Reference Statements

Statements provided by First 5 executive directors

First 5 Alpine County Commission

Amy Broadhurst, Executive Director | 530-694-2230 ext. 224

"First 5 Alpine County Commission has contracted with Jensen and Smith to conduct our annual audit for years. As a staff of one, it is ideal that we are in a three-year contract with them and do not have to search each year. The overall experience has been positive. They possess familiarity with First 5s, all communication and expectations have been clear, and they have been flexible when needed. Jennifer has been available at other times of the year to provide clarity when we have reached out with questions. The process has been smooth, and the transition to conducting the audit remotely a few years back was streamlined and eliminated travel costs. The cost increased in this current three-year cycle from \$6,225 to \$8,225. I am grateful to recommend them to other commissions as professional, competent, and a joy to work with."

First 5 Amador

Nina Machado, Executive Director | 209-257-1092

"After using a competitive process, First 5 Amador selected Jensen and Smith because they are highly familiar with First 5 funding streams, programs, and statutory requirements. We have never had any issues with communication, completing the audit within the required timeline, or the final printed product."

First 5 Nevada County

Melody Easton, Executive Director | 530-902-6352

"Jensen Smith has consistently maintained very reasonable rates that are accessible within our small county's budget. They also lock in the rate and give the option for one-year extensions without requiring an additional long-term commitment if the Commission needs to consider other options. Their biggest strength is their knowledge of the First 5 system and all of the

quirks that come with it. They are extremely easy to work with and want to see us be successful.”

First 5 Lake County

Samantha Bond, Executive Director | 707-263-6169

“They are extremely affordable, and for us they lock in their rate for the three-year contract duration. They have worked with many First 5s, so they know the laws and regulations—including GASB, the program audit, the financial audit, and additional federal requirements if needed—associated with being a First 5 and a government entity. They are very easy to work with and will provide a list of the tasks and items they need, explain anything you need help understanding, and complete the process electronically through a secure portal with a unique passcode if your documents are digital. If you continue to work with them, they rotate which auditor at the firm oversees your audit to support applicable independence requirements.”

Sources reviewed: Jensen Smith proposal dated July 30, 2026; Jennifer M. Jensen résumé; peer review report dated September 27, 2023; First 5 Tuolumne FY 2024–25 audited financial statements; and reference statements supplied by First 5 Alpine, Amador, Nevada, and Lake.



ATTACHMENT # 3
FIRST 5 Meeting August 5, 2026

Item 6: Approve annual meeting calendar

September 30, 2026 (in place of October meeting)

December 2, 2026

February 3, 2027

April 7, 2027

*June 9, 2027 (2nd Wednesday)



Item 7: Approve sending a letter of support for Tuolumne County CASA from the First 5 Tuolumne Commission

Court Appointed Special Advocates (CASA) Background and Tuolumne County Context

Purpose. This summary provides a brief overview of the CASA model, its national and California history, and the currently documented status of CASA services in Tuolumne County.

What is CASA?

A **Court Appointed Special Advocate (CASA) program** recruits, screens, trains, supervises, and supports community volunteers who may be appointed by a juvenile court to help identify and advocate for the best interests of children and nonminor dependents under the court's jurisdiction.

- A CASA volunteer is assigned to an individual child or youth and provides consistent, independent advocacy during the court process.
- The volunteer gathers information, meets with the child, communicates with caregivers and professionals, and provides information and recommendations to the court.
- CASA volunteers do not replace attorneys, social workers, caregivers, or other service providers; their role is focused on the child's best interests and continuity of support.

Brief History

Year	Development
1976	Seattle juvenile court Judge David W. Soukup developed the idea after concluding that courts needed more complete, child-focused information when making decisions involving abused and neglected children.
1977	The first CASA/GAL program began in King County, Washington, using trained community volunteers to advocate for children's best interests.
1982	Participants at the first national CASA conference voted to establish the National CASA Association.
1987	Local California CASA leaders formed the California CASA Association to strengthen and expand county-level programs across the state.

California Context

California CASA reports that 44 local CASA programs serve 53 counties. California Rules of Court, rule 5.655, establishes program requirements, including volunteer recruitment, screening, training, supervision, court appointment, confidentiality, and reporting responsibilities.

Tuolumne County Status

Current documented status

As of April 17, 2026, a locally published article reported that Tuolumne County was one of five California counties without a CASA program. The article encouraged discussion among the court, Child Welfare Services, the District Attorney's Office, and community partners about what would be required to establish a local program.

The publicly available sources reviewed for this summary do not identify a prior formal CASA program operating in Tuolumne County. This should not be interpreted as definitive proof that no earlier planning effort, informal advocacy initiative, or short-term program ever occurred. A complete historical determination may require review of court archives, county records, California CASA files, and interviews with former local leaders.

Key Takeaway for Discussion

CASA is an established, court-connected volunteer advocacy model that operates in most California counties. The available information indicates that Tuolumne County does not currently have a CASA program. Any local exploration would likely require early coordination with the Superior Court and child welfare system, followed by assessment of governance, funding, staffing, volunteer recruitment, training, and affiliation requirements.

Sources and Further Reading

- 1. Our History** - National CASA/GAL Association for Children. [Open source](#) National timeline and origins of the CASA/GAL movement.
- 2. CASA History** - California CASA Association. [Open source](#) History of California CASA and the statewide network.
- 3. CASA Program Locator** - California CASA Association. [Open source](#) Current statewide program coverage and local-program search tool.
- 4. California Rules of Court, Rule 5.655** - Judicial Council of California. [Open source](#) California requirements for CASA programs and volunteers.
- 5. Tuolumne County Needs a Court-Appointed Special Advocate Program More than Ever** - Engage Tuolumne. [Open source](#) Local article published April 17, 2026, describing the absence of a Tuolumne County CASA program and proposing community discussion.



ATTACHMENT # 5
FIRST 5 Meeting August 5, 2026

Item 9: Monthly Financial Reports through May 2026

Available at the meeting.