

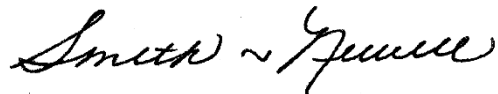
**INDEPENDENT AUDITOR'S MANAGEMENT LETTER**

To the Board of Directors  
Scott Valley Fire Protection District  
Greenview, California

In planning and performing our audit of the financial statements of Scott Valley Fire Protection District, (District) as of and for the year ended June 30, 2022, 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 District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

The appendix that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated August 10, 2023, on the financial statements of the District.

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



Smith & Newell CPAs  
Yuba City, California  
August 10, 2023

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**SCOTT VALLEY FIRE PROTECTION DISTRICT**  
**Appendix A: Status of Prior Year Recommendations**  
**For the Year Ended June 30, 2022**

**STATUS OF PRIOR YEAR RECOMMENDATION**

**Payroll**

**Prior Year Recommendation**

We recommend that the District maintain sufficient documentation to verify the accuracy of payroll information for all employees.

**Status**

Implemented

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