



BETTY T. YEE
California State Controller

June 22, 2021

Michele Blake, Executive Director
Sutter County Children and Families Commission
1531-A Butte House Road
Yuba City, CA 95993

Re: California Children and Families Commission (First 5) Audit Report Certification

Dear Ms. Blake:

The State Controller's Office has completed the desk review of your annual audit report for the fiscal year ended June 30, 2020. Our review disclosed that the audit report met the minimum reporting standards contained in the fiscal year 2019-20 *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act* and prescribed in California Health and Safety Code section 130151(b).

If you have any questions, please contact Iryna Bush, Audit Manager, by telephone at (916) 327-5005, or by email at First5Audits@sco.ca.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "J. James".

JOEL JAMES, Chief
Financial Audits Bureau
Division of Audits

20-51

cc: Marcia Thomas, Director - Fiscal Services (via email)
First 5 California
Jensen Smith, CPAs (via email)