

Altaville-Melones Fire Department

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August 2, 2026

Calaveras County Civil Grand Jury

Response to “Taking the Measure of Measure A: Local Fire Protection Ordinance Review”

Dear Members of the Civil Grand Jury:

On behalf of the Altaville Melones Fire Protection District the Board of Directors, enclosed is the Districts official response to Finding F1 and Recommendation R1a and R1b contained in the Calaveras County Civil Grand Jury Report entitled *Takin the Measure of Measure A: Local Fire Protection Ordinance Review*.

The Board appreciated the opportunity to respond to and remains committed to transparency, fiscal accountability, and continuous improvement.

Respectfully,

Board of Directors

Response of the Board of Directors
Altaville-Melones Fire Protection District
To the Calaveras County Civil Grand Jury Report

"Taking the Measure of Measure A: Local Fire Protection Ordinance Review"

Introduction

The Altaville-Melones Fire Protection District Board of Directors appreciates the opportunity to respond to the findings and recommendations contained in the Calaveras County Civil Grand Jury Report. The Board values transparency, accountability, and continuous improvement and has already undertaken significant corrective actions to address the matters identified in the report.

District Timeline of Events

Date	Event
October 22, 2025	Fire Chief Rohrabough resigned , created an unexpected leadership vacancy and requiring the board to focus on maintain continuity of fire protection services.
October 24, 2025	District staff contacted the District's long standing audit firm and learned the firm was no longer accepting additional audit engagements. Because the District was an existing client, staff was surprised by this information and began seeking a replacement audit firm.
November 20, 2025	Deputy Chief Parks resigned, requiring the Board to address additional operational and administrative priorities while determining the future direction of the District
November 19, 2025	Board adopted Resolution No. 20251119D engaging Richardson & Company, LLP to complete the outstanding independent audits for FY 2021-2022 through FY 2024-2025 and prepare the required State Controller's Reports
January 27, 2026	Richardson & Company, LLP completed and submitted the FY 2024-2025 State Controller's Report in a timely manner.
June 12, 2026	The District contracted with the City of Angels for fire protection services, reducing administrative workload and allowing staff to dedicate additional time to supporting the audit process.
Current	Richardson & Company, LLP continues work on the outstanding audits. The Board

	remains committed to timely completion and future compliance.
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Finding F1

District Response: The Board agrees with Finding F1.

The Board acknowledges that independent audits had not been completed for Fiscal Years 2021-2022 through 2024-2025 at the time of the Civil Grand Jury's investigation. The Board recognizes that timely completion of independent audits is an essential component of fiscal accountability, transparency, and maintaining the public's trust.

During 2025, the District experienced significant leadership changes, including the resignation of the Fire Chief in October 2025 and the resignation of the Deputy Chief in November 2025. These vacancies required the Board to focus on maintaining continuity of fire protection services and determining the future direction of the District.

The District had utilized the same independent auditing firm for several years. The District later learned that the firm's capacity to continue accepting audit engagements had become more limited and that the auditor believed the District was operating under a biennial audit schedule, when the District had historically completed annual independent audits. This misunderstanding was not identified until it became apparent that the required audits had not been completed.

Although the District's revenues may have qualified it to request authorization from the Calaveras County Board of Supervisors, pursuant to Government Code section 26909, to follow a quinquennial audit cycle, the District never sought or received such authorization and therefore continued to operate under the expectation that annual independent audits would be performed.

Once aware of the issue, the Board acted promptly by engaging Richardson & Company, LLP to perform the outstanding audits and prepare the required State Controller's Reports.

The District also experienced challenges locating historical administrative records requested by the new auditors. While financial records were available, additional time was needed to locate supporting administrative records.

The required State Controller's Reports had been completed for all prior fiscal years except FY 2024-2025. Richardson & Company, LLP completed and submitted the FY 2024-2025 report in a timely manner.

Since contracting with the City of Angels, administrative workload has decreased, allowing staff to devote additional resources to completing the audits.

The Board remains committed to completing the outstanding audits and ensuring future audits are completed on time.

Recommendation R1a

Response: Implemented. Richardson & Company, LLP has been retained to complete the Fiscal Year 2024-2025 independent audit, and the work is underway.

Recommendation R1b

Response: Implemented. Richardson & Company, LLP has been retained to complete the outstanding independent audits for Fiscal Years 2021-2022 through 2023-2024.

Closing Statement

The Board appreciates the work of the Calaveras County Civil Grand Jury and shares its commitment to transparency, accountability, and responsible stewardship of public funds. The Board believes the corrective actions already taken demonstrate the District's commitment to restoring full compliance with all statutory audit and reporting requirements. The Board remains committed to strengthening its administrative processes and ensuring these circumstances are not repeated.

Respectfully submitted,

BOARD OF DIRECTORS

Altaville-Melones Fire Protection District