



Columbia Fire Protection District



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FILED

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Superior Court of California
County of Tuolumne

BY

E. Kibing
Clerk

February 3rd 2014

Honorable Judge, Donald Segerstorm
Tuolumne County Superior Court
60 North Washington St
Sonora CA, 95370

Amended Response to Grand Jury Report (2012-2013)

Dear Honorable Judge Donald Segerstorm:

Columbia Fire Protection District has reviewed the findings made by the 2012-2013 Tuolumne County Grand Jury Report. At this time we have reviewed the report's findings and recommendations and have outlined them in this letter.

Findings:

F-1 CFPD's lack of written enforced procurement policies contributed to the loss of valuable and limited resources.

Response: Columbia Fire in September 2011 established and adopted Standard operating procedures, these SOP's are an outline of day to day operations. The procurement policy is outlined in SOP #26. This policy outlines day to day spending operations (fuel, household expenses, etc.), credit card usage and signatures, and monthly bills. At this time the district will not be utilizing a petty cash fund as of this time it's not needed.

F-2 CFPD did not have a property inventory control to adequately track acquired materials, tools and other minor equipment.

Response: Since June 2013 CFPD has a computer based inventory system where all items of issued equipment are numbered and checked at least monthly. Radio equipment is checked daily. Medical supplies are checked each day as required by OSHA rules. Individual firefighters are responsible for checking their own equipment before use.

F-3 The lack of Administrative Controls including financial oversight allowed misuse of public funds.

Response: CFPD agrees that it erred in establishing a separate fund beyond normal county fiscal controls to administer a bequeath as was stipulated in the will of the decedent. All moneys of CFPD are now subject to detailed accounting and expenditure processes, including review and approval by the county auditor. This recommendation has already been implemented. CFPD does not have a petty cash system. CFPD does not maintain its own bank or checking accounts. CFPD utilizes the county auditor as its bank and for detailed record keeping and retention. As such, CFPD does not have an in house financial office to be bonded. Tuolumne County's auditor is bonded as required by law. CFPD's bills are summited to and approved by a part time bookkeeper and at least two to three board members. Board members approve payment at monthly board meetings. Each person signs off on approved warrant claims which are in turn submitted with underlying documentation (bills, invoices, etc.) to the county auditor for approval and issuance of Tuolumne county warrants. CFPD keeps copies of warrant claims and supporting documents for 10 years and maintains a computer based accounting system since June 2013. Deposits and credit card statements are presented to the board of approval and entered in the system.

F-4 Routing of CFPD business mail does not have established procedures for logging of mail received. A Grand Jury request for information was held without response for over a month. The explanation provided was that the Board reviews the mail at the monthly meeting. Clear Board directives for administration of necessary time sensitive actions are nonexistent.

Response: CFPD partially disagrees with the finding in that there is a clear in-house procedure for dealing with time sensitive material. The chairman of the CFPD board is informed of the mail requiring immediate response. CFPD agrees there is no log for incoming mail. The chief reviews incoming mail daily. The chief will date stamp incoming mail that is not urgent but requires board action is directed to the board for its next monthly meeting. Bills are forwarded to CFPD's bookkeeper for approval prior to the next board meeting. The board chairman is notified of mail requiring immediate attention. The chairman calls a special board meeting if needed for these items. We scan important papers/letters into the computer and save on the hard drive.

F-5 Hiring of Administrative positions such as a Fire Chief, Administrative Captain or Captain are not subject to pre-employment background checks.

Response: CFPD disagrees with the finding to the extent that it seems to require written procedures as opposed to documentation on those who volunteer. CFPD uses standard county employment application and questionnaires. In addition to departmental questionnaires that are completed. California driver's license and social security information is conformed. Criminal record checks are performed through the California department of justice. All applicants undergo physical agility tests that are documented. Many volunteers come to CFPD for supervised training and move on to better, full-time, paid positions. Some of the volunteers are off-season Cal-Fire firefighters. Thus, CFPD has a high turnover rate for volunteers.

F-6 The CFPD is not part of the California Department of Motor Vehicle Pull Notice Program to insure operators of District vehicles maintain satisfactory driving records at the required certification level.

Response: CFPD agrees with this finding. CFPD is enrolled in the California department of motor vehicles pull notice programs mailed to DMV on 1/22/2014. Operators of CFPD equipment have 20 hours of behind the wheel supervised training on each apparatus and 40 hours of classroom instructions. Logs are maintained for each trainee as the progress through the training. State Fire Marshal Fire Apparatus Diver/Operator 1A is required training. State Fire Marshal Fire Apparatus Diver/Operator 1B certification is required to operating pumps.

F-7 Investments (deposits) and balances in banking institutions are not routinely disclosed.

Response: CFPD disagrees with this finding. CFPD has no investments. CFPD has no balances in banking institutions other than those maintained by the county auditor's office. CFPD routinely discloses and discusses its financial condition at monthly board meetings. CFPD notes that given that it only meets on the second Monday of each month and that the statements issued by the county auditor only reflect warrants that have cleared the bank, there is frequently a lag time of up to two months before a payment is shown. CFPD has worked on this problem with the auditor and keeps its own records that tend to be more current, though not official.

R-8 In the case of a possible criminal matter, such as the alleged embezzlement of funds, the District should contact the Sheriff's Office or the District Attorney's office immediately.

Response: CFPD agrees with the findings.

F-9 CFPD retains some funds including donations, gifts and reimbursement in accounts separate from the County Auditor's administration. Some of the accounts only required one (1) signature for fund withdrawal prior to the embezzlement. During our Investigation, the Grand Jury learned that the Board now requires two (2) signatures. There is no formal policy with delegations and limits.

Response: CFPD partially disagrees with this finding in that all cash donations to CFPD are deposited with the county auditors and are subject to the same safeguards as other CFPD funds deposited with the auditor. Donations of equipment are placed in the inventory control system noted in response 2 above. CFPD notes the existence of a complete separate non-profit 501(3)(c) entity known as Columbia Engine Company 1 that owns the fire station building. CFPD rents this building for its equipment. CFPD has no control or say over this entity, its fund raising activities, expenditures or donations. The association has donated comfort items for the fire house and some equipment to CFPD and scholarships. Recently the association donated \$1,000 to CFPD to help repay a loan used to acquire new turn outs.

F-10 There is difficulty in obtaining consistent, verifiable and factual information on the number of current personnel and salaries. Additionally, multiple requests for documentation were required to obtain basic documentation which should be made readily available to the public.

Response: CFPD filing system is organized and indexed from January 2013 forward as relates to personnel, correspondence, financials, board minutes and agendas and the standard operating procedure manual. Prior years are stored in labeled boxes that are not varmint proof due to financial constraints.

F-11 The CFPD Board has three (3) members.

Response: CFPD would like nothing more than to enlarge its board. However, given that 65% of the district is public property, it can barely find three members who live in the district. Two of the board members have served for over 20 years each. CFPD would like to expand the size of the district to include areas that it frequently serves as first responder on fire and EMT calls. This would enlarge the area from which to draw more board members as well as provide better economic resources for the district considering that over 213 of its call outs are to outside district calls.

F-12 The Board meeting agendas are posted at the Post Office and Fire Station on Friday afternoon for the regularly scheduled meeting on the first Monday of the month.

Response: CFPD will look for other public places within the district to post its agendas but notes is more effective means of communication is posting agendas at the post office and fire station as well as word of mouth in its small community. We have two additional local bulletin boards that we can utilize.

F-13 The Board has no membership in larger State wide organizations that support Special Districts.

Response: CFPD is in close contact with the president of the fire district association (FDAC) and would like to join it in the next six months, budget permitting. CFPD participates in regular formal meetings with other local fire districts, departments and Cal-Fire.

F-14 The Standard Operating Procedures (SOP's) provided to the jury is not dated or signed. It is unclear as to whether it has formal approval from the Board. Review of this document found many missing pages, unfinished sentences, inconsistencies and omissions (e.g. cell phone use in bomb threat zones and a potential liability related to red light and siren usage also known as code three driving). These deficiencies may indicate this is a draft document.

Response: CFPD agrees that the standard operating procedures (SOP) provided the grand jury were not dated or signed and may have been incomplete. CFPD re-approved and signed the SOP at its November 18, 2013 meeting as noted in the minutes. A complete copy was reviewed by the current Grand Jury.



Stan Steiner
Chair



Matt Foust
Director



Mary O'Hearn
Director