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## REQUIRED COMMUNICATIONS LETTER

To the Board of Directors  
Yolo Emergency Communications Agency  
Woodland, California

We have audited the financial statements of the Yolo Emergency Communications Agency (YECA) for the year ended June 30, 2025 and have issued our report thereon dated February 5, 2026. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We communicated such information in our engagement letter to you dated August 28, 2025. Professional standards also require that we provide you with the following information related to our audit.

### Our Responsibility under U.S. Generally Accepted Auditing Standards (GAAS) and *Government Auditing Standards*

As stated in our engagement letter dated August 28, 2025, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of YECA. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of YECA's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

### Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involves judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further auditing procedures. Material misstatements may result from (1) errors, (2) fraudulent financial report, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We have communicated internal control related matters that are required to be

communicated under professional standards in a separate letter. We performed the audit according to the planned scope previously communicated to you in our engagement letter dated September 3, 2024.

#### Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by YECA are described in Note A to the financial statements. YECA implemented Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*, which required sick leave expected to be used for time off in the future to be accrued as part of the compensated absences liability in addition to leave expected to be paid at separation from employment as in the past as discussed in Note 11 to the financial statements. The application of existing policies was not changed during the year. We noted no transaction entered into by YECA during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Accounting estimates are used in determining the depreciable lives used for capital assets, the discount rates used to discount lease and subscription liabilities, the compensated absences liability, and the net pension and OPEB liability. The net pension liability was determined through an actuarial valuation performed by CalPERS. The net OPEB liability is based on an actuarial valuation, which is based on assumptions including future employment, retirement rates and future costs of health care and health insurance. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements were the disclosures related to the net pension and OPEB liabilities in Notes 7 and 9 to the financial statements. The net OPEB liability continues to increase because YECA is not pre-funding the benefits and is only paying retiree health insurance premiums on a pay-as-you-go basis.

The financial statement disclosures are neutral, consistent, and clear.

#### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We noted a change was needed to the fair value adjustment on the investment in the County investment pool during the audit.

The attached schedule summarizes an uncorrected misstatement of the financial statements. Management has determined that the effect is immaterial to the financial statements taken as a whole. The uncorrected misstatement or the matters underlying it could potentially cause future period financial statements to be materially misstated, even though, in our judgment, the uncorrected misstatement is immaterial to the financial statements under audit.

Disagreements With Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 5, 2026.

Management Consultations With Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to YECA's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Matters

We applied certain limited procedures to the schedule of the proportionate share of the net pension liability, schedule of contributions to the pension plan, schedule of changes in the other postemployment benefits liability and related ratio and budgetary comparison schedule, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the budgetary comparison schedules by budgetary authority, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or the financial statements themselves.

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

*Richardson & Company, LLP*

February 5, 2026

YOLO EMERGENCY COMMUNICATIONS AGENCY  
SUMMARY OF UNADJUSTED AUDIT DIFFERENCES - GOVERNMENTAL ACTIVITIES  
YEAR ENDED JUNE 30, 2025

Description	Financial Statement Effect - Amount of Overstatement (Understatement) of:					
	Total Assets	Total Deferred Outflows of Resources	Total Liabilities	Total Deferred Inflows of Resources	Total Net Position	Total Change in Fund Balance
To use pension contributions in general ledger as deferred outflows for payments after measurement date.	\$ -	\$ 18,721	\$ -	\$ -	\$ 18,721	\$ 18,721
Net Unadjusted Audit Differences - This Year	-	18,721	-	-	18,721	18,721
Financial Statement Caption Totals-Governmental Activities	\$ 7,280,866	\$ 2,741,149	\$ 9,527,124	\$ 1,353,537	\$ (858,646)	\$ (349,886)
Net Audit Differences as % of F/S Captions	0.00%	0.68%	0.00%	0.00%	(2.18%)	(5.35%)