

December 23, 2025

Wade Crowfoot, Secretary
California Natural Resources Agency
715 P Street, 20th Floor
Sacramento, CA 95814

Dear Secretary Wade Crowfoot,

In accordance with the State Leadership Accountability Act (Leadership Accountability), the Department of Forestry and Fire Protection submits this report on the review of our internal control and monitoring systems for the biennial period ending December 31, 2025.

Should you have any questions please contact Windy C. Bouldin, Deputy Director, Office of Program Accountability, at (916) 206-5900, windy.bouldin@fire.ca.gov.

GOVERNANCE

Mission and Strategic Plan

The mission of the California Department of Forestry and Fire Protection (CAL FIRE) is to serve and safeguard the people and protect the property and resources of California.

CAL FIRE organizationally reports to the California Natural Resources Agency (CNRA), whose mission is to help all Californians and nature thrive together. CNRA protects, manages, and restores the State's environment and its vast natural, historical, and cultural resources. They advance this work with science as their foundation and inclusion and collaboration as their guiding principles.

CAL FIRE is an all hazards, all risk organization, focused on fire prevention, natural resource protection, and fire suppression. CAL FIRE is comprised of more than 12,000 permanent and seasonal employees and thousands of other affiliates responsible for protecting over 31 million acres of California's privately-owned wildlands. CAL FIRE also provides varied emergency services in 36 of the State's 58 counties via contracts with local governments.

The CAL FIRE Strategic Plan 2024, posted both internally and externally, centers on the Department's mission and vision as adapted to today's evolving climate conditions and the

needs of the people of California. **At CAL FIRE, we lead a dedicated, diverse, and inclusive workforce while maximizing partnerships to help create a safer, more resilient California.**

CAL FIRE's values are fundamental to the way the Department delivers public service. These values consist of four core principles that shape the Department's culture and are reinforced through strategically aligned behaviors:

Integrity: We demonstrate our ideals and intentions by doing the right thing, even when no one is watching.

Integrity Behaviors

- *Honesty:* We are truthful and straightforward in our personal and professional actions, communications, and We are committed to sincerity and integrity, avoiding deception and falsehood. We are genuine!
- *Accountability:* We accept responsibility for our actions, or lack thereof, as a mark of professionalism. The duties performed by each of us contribute to the overall achievement of our mission, and we must be responsible for our role in this effort.
- *Reliability:* We deliver consistent and trustworthy service to the public, our partners, and our colleagues.

Service: We provide selfless care for all through dedication, professionalism, and preparation.

Service Behaviors

- *Humility:* We are confident in ourselves and receptive to other perspectives.
- *Selflessness:* We put the care of others above individual gain and treat all with respect and compassion.
- *Dedication:* We are devoted to our mission and professional growth.

Community: We foster inclusive relationships with colleagues, cooperators, and the communities we serve, including those that are disadvantaged and underserved, to further meaningful partnerships and collective goals and interests.

Community Behaviors

- *Collaboration:* We work together through open communication and understanding to achieve a common goal.
- *Trustworthiness:* We are reliable, honest, and dependable through transparent communication, ethical behavior, and consistent actions.
- *Engaging:* We actively participate, interact, and contribute to shared interests, discussions, or activities. We foster connections, collaboration, teamwork, and a sense of involvement to create a vibrant and connected community.

Diversity: We cultivate an environment of support and we respect individuals with diverse backgrounds, experiences, and perspectives.

Diversity Behaviors

- *Understanding:* We are mindful of varying perspectives while demonstrating respect and compassion.
- *Inclusivity:* We ensure equal voice and opportunity for all by actively creating an environment where everyone collaborates towards a common goal while being receptive to the ideas and contributions of others.
- *Respectfulness:* We create a positive and supportive environment to provide one another with the confidence and ability to safely share opinions and perspectives.

Additionally, the CAL FIRE Strategic Plan 2024 outlines six goals and multiple objectives for the next five years:

Goal 1: Attract, hire, and retain quality employees.

- Objective 1.1: Develop, implement, and maintain a career-related website that provides comprehensive resources including, but not limited to, examinations, job opportunities, and an electronic application process to improve access and education about CAL FIRE's diverse career opportunities.
- Objective 1.2: Review, evaluate, and modify job class specification requirements including essential functions, working cooperatively with applicable control agencies, to encourage inclusivity and ensure qualified applicants are being reached.
- Objective 1.3: Develop and implement an employee feedback portal to inform data-driven improvements in the areas of recruitment, on- and off-boarding, and retention to ensure an adaptive approach to an evolving workforce.
- Objective 1.4: Develop and implement resources that promote work-life balance, mental well-being, and open communication to enhance overall job satisfaction and retention
- Objective 1.5: Develop and implement a marketing strategy utilizing industry-specific resources to recruit and retain a diverse workforce.
- Objective 1.6: Develop and implement a formalized mentorship program, interactive training modules, evaluations, and resources to provide employees a positive and supportive career path.

Goal 2: Ensure all employees understand how the Department's various programs and job duties contribute towards efficiently achieving the CAL FIRE mission.

- Objective 2.1: Develop and implement visual training tools on departmental programs/

functions (what they do) and organizational structure (geographically, programmatically) to assist employees in understanding the interactions between Regions, Units, and Programs in achieving the CAL FIRE mission.

- Objective 2.2: Develop and implement cross-training opportunities to help employees explore the various programs and their functions within the Department.
- Objective 2.3: Develop and implement a real-time, web-based tool that provides employees and the public access to a clearly outlined organizational structure with job functions described and contact information available for each function.

Goal 3: Promote a culture that values equitable access, embraces diverse backgrounds and experiences, and actively removes barriers to cultivate a more inclusive environment.

- Objective 3.1: Develop and implement a dedicated intranet page designed as a resource tool to promote education on diversity, equity, and inclusion, clarifying these principles and dispelling misconceptions.
- Objective 3.2: Develop and implement a geographic information system map that will present demographic census data aimed to orient and improve outreach and education to further meaningful engagement of disadvantaged and underserved communities and Native American tribes, groups, and individuals.
- Objective 3.3: Develop and implement customized plans and innovative resources to better understand organizational and community needs surrounding diversity, equity, and inclusion.
- Objective 3.4: Continue to expand the Tribal Affairs Program and Government to Government consultations to cultivate and enhance meaningful relationships with Native American tribes, groups, and individuals.

Goal 4: Leverage technology to modernize internal human resources processes and create efficient and effective innovative solutions to promote, support, and enhance the employee experience.

- Objective 4.1: Develop and implement ongoing customer service surveys to solicit feedback on interactions and experiences with human resources personnel and processes to measure and improve customer satisfaction.
- Objective 4.2: Develop and implement a process to query input from internal human resources personnel about barriers and inefficiencies they encounter, and how these could be mitigated.
- Objective 4.3: Develop and implement a human resources focused onboarding process (including employee orientation) to provide new and existing employees with assistance in completing new-hire paperwork, access to resources and training modules, and a contact to answer personnel-related questions.

- Objective 4.4: Develop and implement an internal human resources review system for determining compliance in applying employee benefits and compensation in order to streamline processes and ensure accuracy for employees.
- Objective 4.5: Develop and implement detailed human resources-related trainings (e.g., benefits, compensation, injury and accommodations, promotional opportunities) for all managers and supervisors to improve operational efficiencies in core and support functions.
- Objective 4.6: Expand and enhance the internal Supervisor's Toolbox to serve as a one-stop shop for basic personnel information and a comprehensive online resource for information.
- Objective 4.7: Develop and implement a human resources software solution to streamline communication by providing an automated submittal and inquiry system to improve employee access and enhance the customer experience.

Goal 5: Strengthen the Department's physical and digital infrastructure and streamline equitable access to information across core services.

- Objective 5.1: Review and assess core digital infrastructure across all levels of the Department to identify prioritized areas for improvement.
- Objective 5.2: Review and assess physical infrastructure across all levels of the Department to identify prioritized areas for improvement.
- Objective 5.3: Develop and implement a technology awareness and training program to optimize processes using departmental tools and services, including artificial intelligence.
- Objective 5.4: Consolidate existing data and technology systems to improve departmental efficiency and modernize employee and public experiences.
- Objective 5.5: Identify opportunities and develop and implement solutions to simplify, streamline, and automate Technical Services program-related business processes.

Goal 6: Identify core capabilities and strengthen operational capacity.

- Objective 6.1: Ensure the Department has the resources and infrastructure to adapt to evolving operational demands and legal frameworks.
- Objective 6.2: Apply emerging technology to strengthen core operations.
- Objective 6.3: Develop and complete a comprehensive assessment of fire protection capabilities, wildfire response standards, and values at risk to confirm the future placement of fire protection resources.
- Objective 6.4: Expand natural resource management and fire prevention operations to meet the State's wildfire and forest resilience goals and changing policy and legal mandates.

The Department introduced the CAL FIRE Strategic Plan 2024 through multiple communication channels, including, but not limited to, a podcast featuring the CAL FIRE Director, posters with QR codes displayed at Department facilities, publication on the intranet and public website, and integration into leadership development curricula.

To further support effective implementation, the Strategic Planning Action Committee (SPAC) was established to prioritize strategic actions, ensure accountability, track and measure progress, and communicate outcomes across the Department and with external partners thereby advancing CAL FIRE's Mission, Vision, and Values.

Through the collaborative efforts of SPAC, the *Transforming Tomorrow* application was developed. This application enables employees and objective leads to submit planned and completed contributions, as well as offer recommendations in support of implementing the CAL FIRE Strategic Plan 2024.

PURPOSE

CAL FIRE's Fire Protection program provides policy, direction, and oversight to support the Department's mission of delivering emergency services statewide. In partnership with the Northern and Southern Regions, the program oversees essential firefighting and safety operations, including Mobile Equipment, Aviation, Law Enforcement, Command and Control, Fire Intelligence, Predictive Services, and the coordination of Incident Management Teams.

CAL FIRE's Cooperative Fire Protection program supports the Department's strategic goals through partnerships with local, state, federal, international, and Camps and Crews programs. It promotes workplace safety through its Safety Program, provides medical oversight through Emergency Medical Services, and delivers professional, up-to-date training through Academies and Statewide Training Programs. CAL FIRE further provides full-service fire protection to communities across California through the administration of more than 100 cooperative fire protection agreements with counties, cities, fire districts, and special districts.

CAL FIRE's Resource Management program is integral in the management and protection of California's natural resources and the protection and preservation of timberlands, wildlands, and urban forests. This is accomplished through ongoing assessments and study of the State's natural resources and a variety of programs including, but not limited to, forestry assistance and grant programs. CAL FIRE also oversees enforcement of California's forest practice regulations which guide timber harvesting on State and private lands. CAL FIRE manages 14 Demonstration State Forests that provide public recreation, forest research, and demonstration of good forest management practices.

CAL FIRE's OSFM supports the overall mission through a wide variety of fire safety responsibilities including, but not limited to, regulating buildings in which people live, congregate, or are confined; by controlling substances and products which may, in and of themselves, or by their

misuse, cause injuries, death and destruction by fire; by providing statewide direction for fire prevention within wildland areas; by regulating hazardous liquid pipelines; by developing and reviewing regulations and building standards; and by providing training and education in fire protection methods and responsibilities.

CAL FIRE's Management Services provides administration and leadership through statewide policy direction and a variety of program support services necessary for the successful completion of the Department's mission. Management Services' central support services are focused on the Human Resources (HR), Labor Relations, and Technical Services programs.

CAL FIRE's Fiscal Services also provides administration and leadership through statewide policy direction and a variety of program support services necessary for the successful completion of the Department's mission. Fiscal Services' central support services are focused on the Accounting, Budget Office, Business Services Office (BSO), and Emergency Fund Policy and Analytics programs.

CAL FIRE's Professional Standards Program (PSP) provides consistent, standardized guidance to employees at all levels, including managers, supervisors, and future leaders, across onboarding, employee conduct, leadership, investigations, and progressive discipline.

PSP delivers training on appropriate workplace behavior, maintains policies and training to ensure a consistent progressive discipline process, investigates complex or high-profile misconduct cases, and provides consultation and technical assistance to Region, Unit, and Program leadership. PSP also conducts required background checks, collaborates with internal and external partners on employee-related matters aligned with CAL FIRE's 2024 Strategic Plan, facilitates the PSP Working Group to support departmentwide onboarding, and partners with the CAL FIRE Training Center to enhance leadership development programs.

CAL FIRE's Communications program leverages a diverse array of online, digital, video, educational, and printed tools to disseminate information and educational materials. Outreach spans across age groups and demographics, ensuring that everyone is equipped with the knowledge and resources needed to contribute to a safer and more resilient California.

CAL FIRE's Office of Legislation researches, evaluates, and analyzes legislation that impacts the Department. This includes monitoring state and federal legislation on specified issues affecting CAL FIRE programs, reviewing all bills introduced and amended in the State Legislature to identify bills that may directly or indirectly affect the Department, and working with CAL FIRE program staff to identify the programmatic and fiscal impacts of legislation.

CAL FIRE's Legal Office provides advice and counsel on legal matters impacting the Department. Attorneys support the Department's various Programs and operations, including without limitation in personnel matters, contractual issues, interpretation of statutes and

regulations, and emerging legal issues; represent the Department before administrative bodies; and coordinate with the Office of the Attorney General for representation of CAL FIRE in state and federal court. The Legal Office also manages the Department's Public Records Act program and coordinates responses to document and deposition subpoenas.

CAL FIRE's Tribal Affairs Program ensures the Department cultivates robust partnerships, fostering trust, and improving communication between CAL FIRE and California Native American Tribes. It aims to build and ensure the meaningful participation and inclusion of tribal governments and communities within the work of CAL FIRE, including supporting the effective integration of these governments and community interests in fire protection, public safety, and resource management. The program focuses on supporting CAL FIRE's Administrative Units and Programs in nurturing relationships, enhancing communication, and facilitating meaningful government-to-government consultation and collaboration with the Tribal Nations. It prioritizes increasing cultural awareness and sensitivity within CAL FIRE to foster a deeper understanding of Tribal heritage by providing training and informational resources throughout the Department.

CAL FIRE's Office of Program Accountability is an independent, objective assurance and consulting activity. Its role is to evaluate and improve the effectiveness of risk management, control, and governance processes. The goal is to add value and improve organizational operations by ensuring transparency, accountability, and continuous improvement.

The Board of Forestry and Fire Protection (BOF) is a government-appointed body within CAL FIRE. The BOF is responsible for developing the general forest policy of the State, determining the guidance policies of the Department, and representing the State's interest in federal forestland in California. Together, the BOF and CAL FIRE work to carry out the State Legislature's mandate to protect and enhance the State's unique forest and wildland resources. The BOF is charged with protecting all wildland forest resources in California that are not under federal jurisdiction. These resources include major commercial and non-commercial stands of timber, areas reserved for parks and recreation, woodlands, brush-range watersheds, and all private and State lands that contribute to California's forest resource wealth.

Control Environment

As previously reported, CAL FIRE resides under the umbrella of the CNRA. Like other State Department's, CAL FIRE has delegation of certain functions (e.g., purchasing/procurement, hiring, examinations) through external control agencies and must meet the conditions for delegation. Because of these delegations, the Department is subject to periodic external audits and compliance reviews. Additionally, while some functions of the Department are centralized, many others are decentralized due to operational needs and geography. Documentation of delegated authority is typically maintained by CAL FIRE's Legal Office.

CAL FIRE operates within a chain of command structure with limited exceptions. The Department documents its organizational structure through organizational charts that reflect reporting relationships and relative ranks. Current organizational charts are maintained at the Region, Unit, and Program levels. Annually, CAL FIRE's HR submits a comprehensive set of organizational charts to the California Department of Human Resources (CalHR) as part of its delegation agreement.

Operationally, CAL FIRE is divided into Northern and Southern Regions, with regional Operation Centers in Redding and Riverside, regional Headquarters in Santa Rosa and Fresno, and a variety of centralized and decentralized programs within Sacramento Headquarters and throughout the State. The two Regions coordinate with the 21 operational Units and six Contract Counties that span the State of California from the Oregon state line to the Mexico border. CAL FIRE operates more than 635 facilities statewide including those through Cooperative Agreements to support its mission. These facilities include, but are not limited to, fire stations, air attack and helitack bases, conservation camps, fire centers, administrative headquarters, training centers, State forests, a statewide seedbank, and other miscellaneous facilities.

CAL FIRE utilizes Position Essential Functions Duties Statements (PO-199s) to further define position roles and responsibilities.

CAL FIRE employees are required to complete the Employee Code of Conduct (PO-227), as referenced in the CAL FIRE 0800 Professional Standards and Employee Conduct Handbook, Section 0810, and the Incompatible Activities Statement (PO-155), as referenced in Section 0815. These requirements are in addition to other mandatory training and acknowledgements.

Acknowledgement and certification of required reviews and training courses are documented through the Employee Training Sign-Up Sheet (IIPP-6) or the Department's learning management system (LMS) and are maintained in the employee's official personnel and/or training file or within the designated LMS.

The Political Reform Act requires officials and employees designated in a Department's Conflict-of-Interest Code to file a Fair Political Practices Commission (FPPC) Statement of Economic Interests (Form 700). State agency employees and consultants who are required to file Form 700 must also complete ethics training biennially through the Office of the Attorney General. In addition, CAL FIRE's BSO requires department-certified purchasers to complete this ethics training.

CAL FIRE further reinforces ethical standards through leadership and supervisory courses offered within the Department's Training Program, as well as ethics-related classes administered through the State Training Center to meet California Government Code training requirements.

CAL FIRE employees are required to complete EEO training, familiarize themselves with the CAL FIRE 1400 Equal Employment Opportunity Handbook, and have access to employee rights and right-to-file notices posted in designated areas. CAL FIRE's EEO policies and procedures define both internal and external complaint processes.

Employees may confidentially report workplace concerns, including unprofessional conduct, nepotism, workplace bullying, and policy violations, through an internal complaint line and mailbox maintained by the PSP. In addition, members of the public may submit complaints or commendations regarding CAL FIRE employees through a portal on the Department's public website. CAL FIRE employees also have access to other established State of California reporting and resolution processes, such as workplace safety complaints, merit issue complaints, and grievance procedures.

CAL FIRE employees are informed of the California Whistleblower Protection Act (CWPA), which is administered by the California State Auditor (CSA). The Department's Office of Program Accountability facilitates the annual posting of CWPA information at facilities where employee notices are maintained, disseminates CWPA information electronically to all CAL FIRE mailboxes, conducts periodic compliance checks of required postings, and coordinates with the CSA and the State Personnel Board to address allegations of improper governmental activities and related retaliation.

CAL FIRE maintains a governance structure that includes committees, councils, advisory groups, and working groups composed of internal and, in some cases, external members. Depending on the governance body, members may be responsible for researching initiatives, addressing operational concerns, managing or overseeing specific functions, evaluating areas of risk, and/or escalating recommendations to the Department's Executive Team (E-Team).

CAL FIRE's programs and functions are overseen by the Directorate and the E-Team. The Directorate consists of the Director, Chief Deputy Director of Operations, State Fire Marshal, and Chief Deputy Director of Administration. The E-Team expands this group to include Deputy Directors, Region Chiefs, the Assistant State Fire Marshal, and Chief Legal Counsel. This diverse team of leaders provides vision and strategic direction to support CAL FIRE's mission through innovation, inclusion, and collaboration.

A secondary body, the Department Leadership Team (DLT), includes Assistant Region Chiefs, Assistant Deputy Directors, and other senior management members. DLT serves as a collaborative forum to make decisions, advance initiatives, and support CAL FIRE's innovative leadership in public safety and resource protection.

CAL FIRE's organizational and committee framework enables programs to plan, execute, control, and assess their objectives while providing a forum to address cross-functional executive and senior management issues. Subcommittees, working groups, and task forces

support this collaborative approach, helping ensure the Department achieves its overall mission efficiently and effectively.

CAL FIRE utilizes an issuance system as an internal control framework. This issuance system is a series of handbooks and forms centrally located and available to all employees providing consistent principles, standards, and guidance by which the Department operates. The issuance system also serves to document approvals, provide appropriate notifications to impacted entities, designate handbook owners for monitoring of handbook content, and outline the Department's policy, procedures, temporary directives, etc. The CAL FIRE Policy and Procedures Committee (P&PC), under DLT, is charged with maintaining, updating, and revising, as needed the issuance system handbook. The P&PC serves as an advisory body to provide guidance to ensure consistent formatting of issuance documents and to promote uniformity within the Issuance System.

CAL FIRE employs multiple departmental strategies for establishing and maintaining a competent, and inclusive workforce. These efforts include, but are not limited to, creation of the joinalcalfire.com recruitment website, ongoing engagement of social media, optimizing outreach, expanded advertising and marketing, maintaining mailing lists, hotlines, and QR codes, creating and maintaining partnerships, and attending and hosting a variety of outreach events. Talent acquisition model is a shared responsibility inclusive of employees, management, and various programs in support of a California for ALL:

- CAL FIRE's Talent Acquisition and Outreach Unit, under HR, plays a pivotal role in statewide recruitment and outreach efforts through employer branding, targeted engagement strategies, leveraging digital platforms, and direct candidate engagement, among other responsibilities.
- CAL FIRE's EEO Diversity, Equity, Inclusion, and Belonging (DEI-B) program is responsible for outreach to underrepresented communities; administration of the Department's Upward Mobility Program and the Limited Examination and Appointment Process (LEAP) for individuals with disabilities; coordination of translation and bilingual services; analysis of workforce demographic data; and support of other collaborative diversity, equity, inclusion, and belonging initiatives.
- CAL FIRE's Returning Veterans: Enlisting Their Skills for CAL FIRE Service (R.V.E.T.S.) program assists Veterans, Service Members, and their families with transition and integration into service with the Department.
- CAL FIRE's Regions/Units often participate and/or host career events at the local level or participate in larger coordinated events.
- CAL FIRE's Communications program is responsible for continued outreach through various media platforms and through its Public Information Officers established throughout the State.

- CAL FIRE's PSP in addition to its variety of responsibilities is responsible for the Department's onboarding program for new employees.

Each employee is also critical in attracting and maintaining a competent candidate pool. The Department continues efforts to bolster its footprint and to explore creative opportunities to enhance its workforce and promote the State of California as the employer of choice.

Talent acquisition also extends to the BOF, which engages in outreach and educational programs for the maintenance, development, and recruitment of Registered Professional Foresters (RPFs). The Professional Foresters Examining Committee (PFEC) serves at the pleasure of the BOF and is charged with the examination of individuals for registration as RPFs, initiation and monitoring of investigations into complaints made against RPFs, and the recommendation of disciplinary action to the BOF.

Enforcement of accountability is maintained at a variety of levels up through the Director. Unreasonable/excessive pressures that may arise come up through the chain of command or in some cases outside of the chain of command and are escalated to the Directorate level and may be addressed through various entities (e.g., the CNRA, State Legislature, or the Governor's Office). In addition to its other responsibilities, to enhance accountability, the PSP publishes a quarterly report on employee actions on the CAL FIRE intranet. This report provides the classification, description of offense, and types of employee actions.

Information and Communication

Communication is a critical management function that underpins CAL FIRE's effectiveness and organizational success. CAL FIRE operates primarily within a chain-of-command structure, supplemented by committee frameworks, and a formal issue paper process to advance matters across the Department. Additional processes outlined in the Department's Issuance System support information sharing and organizational improvement including, but not limited to, merit suggestions, the Director's Annual Recognition Program, reporting of alleged improper activities, staffing and funding requests [e.g., budget change concepts and budget change proposals (BCPs)], and employee education on effective communication channels and protocols.

CAL FIRE employs a variety of communication platforms to reach internal and external audiences. These include, but are not limited to, a dedicated intranet, social media, electronic and printed materials, visual media, organizational surveys, and in-person meetings. The Department's Communications program develops and implements strategies to enhance the effectiveness of these channels, while PIOs provide timely and accurate information to partners and the public. Through these coordinated efforts, CAL FIRE fosters transparency, collaboration, and the efficient flow of information throughout the Department.

MONITORING

The information included here discusses the entity-wide, continuous process to ensure internal control systems are working as intended. The role of the executive monitoring sponsor includes facilitating and verifying that the Department of Forestry and Fire Protection monitoring practices are implemented and functioning. The responsibilities as the executive monitoring sponsor(s) have been given to: Windy C. Bouldin, Deputy Director, Office of Program Accountability.

The information included here discusses the entity-wide, continuous process to ensure internal control systems are working as intended. The role of the executive monitoring sponsor includes facilitating and verifying that the Department of Forestry and Fire Protection monitoring practices are implemented and functioning. The responsibilities as the executive monitoring sponsor(s) have been given to: Windy C. Bouldin, Deputy Director, Office of Program Accountability.

E-Team, DLT, and its delegates are responsible for performing monitoring activities associated with the State Leadership Accountability Act (SLAA), for their respective programs on statewide issues. They are also responsible for collaborating when multiple programs are impacted as well as escalating issues requiring the highest level of review when needed up to the CAL FIRE Director. Both E-Team and the DLT hold monthly meetings to discuss current and potential issues for the Department. These meetings allow management to discuss issues and what steps, if any, are needed to mitigate the issues.

Outside of DLT, other groups perform routine monitoring activities by meeting on a regular basis to address programmatic issues affecting operations (e.g., Unit Safety Officers, Training Officers, Administrative Officers). Notwithstanding, program management throughout the Department performing similar activities as part of their normal course of operations.

Periodic reviews of functions within the Department may also be built into the respective programs' responsibilities to provide formalized feedback on the effectiveness of the internal control system. For example:

- Serious Accident Review Teams are assigned to investigate incidents and provide management with facts and recommendations to prevent future occurrences.
- Conservation Camp Management Reviews are conducted by CAL FIRE and representatives from the California Department of Corrections and Rehabilitation (CDCR) to assess the conservation camps' compliance with applicable mandates (e.g., law, regulations, departmental policies).
- Emergency Command Center (ECC) Reviews are established to ensure ECCs are operating in a manner consistent with State and Department laws, rules, and regulations.

- Air Attack Base and Helitack Base Reviews are conducted to ensure air bases operate in a manner consistent with State and Department laws, rules, and regulations (e.g., the Federal Aviation Administration, California Department of Transportation, local airport policies).

These types of reviews along with periodic audits and/or compliance reviews also assist in monitoring performance and identifying opportunities for improvement.

The Department's E-Team also contributes to the development of an annual audit plan, approved by the CAL FIRE Director for the Office of Program Accountability to perform independent risk-based assurance audits and/or consulting engagements of the Department's programs, processes, and systems including, but not limited to, internal controls and provide objective feedback to management.

The Executive Monitoring Sponsor, an E-Team member, meets monthly with the E-Team and is represented on the DLT to facilitate risk discussions and share information regarding SLAA requirements. Ongoing monitoring and communication also occur through bi-weekly Director's Staff meetings, bi-monthly Northern and Southern Region Leadership meetings, Director's briefings, and through the Department's committee framework. All levels of management play a critical role in assessing and strengthening internal controls to minimize fraud, errors, abuse, and waste of governmental funds.

RISK ASSESSMENT PROCESS

The following personnel were involved in the Department of Forestry and Fire Protection risk assessment process: executive management, and middle management.

The following methods were used to identify risks: brainstorming meetings, employee engagement surveys, ongoing monitoring activities, audit/review results, other/prior risk assessments, questionnaires, and consideration of potential fraud.

The following criteria were used to rank risks: likelihood of occurrence, potential impact to mission/goals/objectives, and timing of potential event.

RISKS AND CONTROLS

Risk: BOF Regulatory and Policy Decisions

There is a risk that due to the number of regulatory and policy-related decisions to be made in the coming year by the BOF, many of these outcomes will require a significant workload and need additional resources, including legal processes.

Control: BOF BCPs

Proactive, outcomes-based budgeting: ensuring resources exist for upcoming risks. As a regulatory Board, a durable and consistent source of funding to support and manage these decision-making processes will be critical for sound policymaking and productive partnership with a range of departments, agencies, elected officials, and CAL FIRE leadership.

Control: BOF Strategic Partnerships

Identifying and collaborating with Programs and other divisions that are willing to partner and share resources will strengthen overall capacity, promote more efficient use of existing expertise and assets, and support the successful execution of this work through coordinated and cross-functional efforts.

Risk: BOF RPFs

There is a continued risk to the ecology of forested landscapes and the quality of the forest environment via the management and treatment of forest resources and timberlands in California due to the reduced number of RPFs in California, resulting in the lack of forest management experts who are trained, experienced, and skilled in the

scientific fields related to forestry. Over the last two years, mitigation strategies such as increased outreach focused on interstate and intrastate institutions of higher education, participation in special events, an enhanced social media presence, and the development of an RPF pathway video have assisted in creating interest. The outreach efforts appear to be paying off as the number of RPFs has increased gradually for three years in a row now, growing 2% in the registry of RPFs since 2022 despite a 3% reduction of RPFs licensed for 30 years or more.

Control: Apprentice Professional Forester (APF) Program

Part of the APF program proposal is the establishment of a new examination at year-four of the seven years required to qualify for RPF licensing. The completion of the APF program at year-four, followed by successful testing in a newly proposed examination on forestry core competency, will allow successful APF program enrollees the opportunity to take an abbreviated examination on applied knowledge once they are fully qualified for professional licensing at year-seven. This would effectively split the examination into two parts for successful participants of an APF program. If the regulatory language is approved by the Office of Administrative Law (OAL), the approximate timeline for possible approval is sometime in 2026. If OAL does not approve the APF program, the PFEC may consider splitting the examination into two parts: one for core forestry subject matter, the second for applied knowledge of forestry.

Control: BCP and Statutory Change to Fee Schedule

The BOF's Professional Foresters Registration has proposed revised statutory maximums in several BCP proposals over the last several years. The fee maximums from prior rulemaking are at least 30 years old and becoming obsolete. Notably, the examination application fee has already reached the \$200.00 statutory maximum. The examination fee accounts for at least 10% of all revenue for the forester fund and is rapidly being outpaced by the costs associated with testing, grading, and examination development. Any future BCPs in coordination with the CAL FIRE Budget Office will contain these proposed

statutory changes. Regulatory fees have been increased by the PFEC which has added approximately \$40,000 annually to the RPF fund. The fund condition is forecasted to be in the black for the foreseeable future. The legislature approved the statutory fee range adjustments proposed by the BOF. The statutory fee changes were accepted by the Legislature. The PFEC is now considering rulemaking to increase the application fee to cover the costs of administration and grading the RPF examination. Part of the review includes the savings generated by efficiencies provided by computerized examinations; CAL FIRE Information Technology provided the BOF with 60 computers which were then beta tested by the BOF in the October 2025 examination. If efficiencies in grading can be attained, the PFEC will consider these savings when setting a new application fee to begin in Fiscal Year 2026-27.

Control: Restructure of the RPF Examination

The BOF continues to wait for the OAL approval of the new rule text that will change the examination format. If the regulatory language is approved by OAL, the approximate timeline for possible approval is sometime in 2026. If OAL does not approve the APF program, the PFEC may consider splitting the examinations into two parts: one for core forestry subject matter, the second for applied knowledge of forestry.

Risk: Fireworks Collection and Disposal

There is a risk that without adequate OSFM funding or staffing to collect, store, and dispose of seized illegal/dangerous fireworks, local enforcement agencies may stockpile their seized fireworks. Furthermore, there is also a risk that the limitation of OSFM staffing in collecting seized illegal dangerous fireworks will cause a lower enforcement rate.

The OSFM is mandated by the State's Fireworks Law to collect and dispose of seized/illegal dangerous fireworks throughout the State. The OSFM collects illegal/dangerous

fireworks from the authorities who seized them (i.e., fire agencies, police departments, sheriff departments). Once collected, the OSFM works with the contractor(s) to dispose of them. When the OSFM reaches storage capacity, it cannot collect additional seized illegal/dangerous fireworks from local enforcement agencies.

Control: Seized Fireworks Storage

The OSFM continues to seek new locations for seized fireworks storage. If a location is found that meets operational needs, is code compliant, and is economically feasible, the OSFM will move forward with leasing the space. Currently, three sites have been identified and are being evaluated.

Control: Staff Expertise and Funding

When the Department has the need for additional resources and/or funding to change the level of service for activities authorized by the State Legislature and/or propose new program activities not currently authorized a BCP is required. A BCP plays a critical part in the annual budget process. In preparation there are a number of factors that affect whether a BCP will be approved for inclusion in the Governor's budget, some of these factors are outside of the Department's sphere of influence. Recognizing this opportunity to address staffing and funding needs, CAL FIRE prepares and submits BCPs annually, as applicable, to address high risk items.

Risk: Hand Crews

There is an ongoing risk that the Department will have insufficient hand crews due to the decline of CDCR Crews and the lack of funding, resulting in an impact on the Department's ability to mitigate all-hazard incidents. These crews respond to all types of emergencies, including wildfires, floods, weather events, search and rescue operations, and earthquakes. And, when not responding to emergencies, they are engaged in

conservation, community service work projects, and fuel reduction-based projects. CAL FIRE continues to explore the possibility of changes to the firefighter classifications as well as the current model of seasonal firefighters compared to permanent firefighters to allow more flexibility in meeting the ever-changing needs of the Department.

Since June 2023, the Hand Crew program, in partnership with HR, has formed a workgroup comprised of subject matter experts from Programs, Regions, and Units to collaborate on the current structure of the firefighter Hand Crew model, the needs and goals of the Department statewide, and to review existing civil service classifications within CAL FIRE. The final report will include the most appropriate route for the continuation and success of the program and, through additional analysis, if a new classification specific to the Hand Crew program is better suited.

Control: Additional Staffing

To improve operational efficiency and address the limitation that few of the California Conservation Corps (CCC) crews are available for initial attack fire response seven days per week, CAL FIRE will implement a revised CCC staffing model beginning January 19, 2026. Under this new model, the total number of CCC crews will decrease; however, using the same staffing resources, CAL FIRE will be able to staff 19 CCC crews with seven-day operational readiness during peak staffing periods compared to the current four- or five-day effectiveness. In addition, CAL FIRE will immediately staff 65 CDCR crews, with a phased expansion to 95 CDCR crews by 2028. The Department will retain the ability to surge to the 95-crew level at any time using CAL FIRE personnel. CAL FIRE will continue to maintain 38 CAL FIRE Firefighter crews and 14 California Military Department crews during peak staffing.

Risk: Hiring Process

There is a risk that when recruitment timelines are extended, particularly during periods of accelerated expansion requiring swift staffing, negative impacts can emerge. Furthermore, prolonged hiring can result in lost talent, reduced staff engagement, and

higher turnover rates. Delays may undermine the Department's reputation as an employer of choice and limit the effectiveness of forward-thinking recruitment efforts.

Effective hiring is essential to sustaining the Department's operations and supporting organizational growth. Multiple factors influence hiring timelines, including compliance with civil service regulations, examination and testing requirements, procedural inefficiencies, and challenges associated with filling specialized or hard-to-recruit classifications that often require repeated outreach. While some delays are unavoidable, the Department acknowledges the importance of enhancing recruitment effectiveness and continues to pursue opportunities to streamline and improve its hiring practices.

Control: Online Examinations

HR continues to take a strategic approach to modernizing its examination processes by transitioning an increasing number of existing examinations to the CalHR online platform. This initiative enhances efficiency and consistency across the hiring process by streamlining examination completion, routing, review, and approval, while also improving accessibility, reducing processing time, and supporting timely recruitment outcomes.

Risk: Infrastructure

There is a risk that CAL FIRE's aging facility inventory, comprised of thousands of State-owned structures, including radio towers and vaults, will become unserviceable, noncompliant with current standards, unable to support operational needs, and uninhabitable. Over 80% of these facilities have been built prior to 1970 and were designed to have a maximum operational life of 50 years. These essential services facilities and radio infrastructure require repair, maintenance, and/or improvement projects. Many of CAL FIRE's facilities have also transitioned from seasonal to primary year-round operations. The overall growth in the Department has created an extreme demand for deferred maintenance projects. Facility needs have increased exponentially, including various administration requests, an increased deferred

maintenance workload, focus on resource management/reforestation infrastructure, requests to upgrade due to technological advancements, retrofitting, and resource reduction. All require facilities and facility modifications, whether self-performed, managed, or overseen by CAL FIRE or the Department of General Services (DGS). Furthermore, CAL FIRE is required to comply with sustainability to bring aging infrastructure to current day zero net energy.

Following the identification of towers and vaults as a significant risk factor, CAL FIRE completed an assessment of all towers and vaults and created an inventory of repairs for prioritization. The assessment identified two primary issues: ensuring reliable power sources and managing heat within the vaults. The towers and vaults range in terms of repairs needed and are being repaired on a priority basis using limited funding for this purpose. Other agencies in public safety and transportation utilize vaults to house radio equipment, essential for the delivery of public service.

Without adequate cooling capability or power to maintain consistent vault temperatures, telecommunications infrastructure within the vaults are at risk of failure. The loss of a vault would limit the reach of radio communications which are essential for communication during emergencies.

Control: BCPs and/or Capital Outlay Budget Change Proposals (COBCPs)

To effectively mitigate the risk of failing towers and vault infrastructure, additional funding for repairs and replacement in limited cases is required. When the Department has the need for additional resources and/or funding to change the level of service for activities authorized by the State legislature, proposed new program activities not currently authorized, and to request capital outlay appropriation, a BCP and/or COBCP is required. A BCP/COBCP plays a critical part in the annual budget process. In preparation, there are a number of factors that affect whether a BCP/COBCP will be approved for inclusion in the Governor's budget, some of these factors are outside of the Department's span of influence. Recognizing this opportunity to address staffing and funding needs CAL FIRE prepares and submits BCPs/COBCPs annually, as applicable, to address items of high risk.

Control: Property Inventory System

The Department's Technical Services program staff are continuing to explore different alternatives for a comprehensive property inventory system, which would include specifics about each CAL FIRE-owned facility, including radio towers and vaults, that would allow for more informed decision-making when developing new 5-Year Infrastructure Plans moving forward. Currently, the Technical Services program staff are in the exploration and planning phase. The Technical Services program also continues to submit BCPs annually for staffing needs; however, the BCPs have been deferred by competing departmental priorities.

Risk: Leasing Delays

There is a risk that leasing activities will experience significant delays due to the complexity of coordinating with multiple departments and external agencies, as well as frequent construction, permitting, and approval bottlenecks. These delays can lead to prolonged periods of inadequate or insufficient workspace, limiting the Department's ability to effectively house staff and fulfill operational and statutory mandates. In turn, constrained workspace availability may hinder program performance, disrupt service delivery, and create logistical challenges for both in-office and teleworking employees, ultimately reducing overall organizational efficiency and responsiveness.

Control: Application Development

To enhance communication and transparency, the Technical Services Leasing Team is working with the Department's Technology program in developing an application designed to streamline the leasing process. The tool will allow users to track the status of their lease requests in real time, providing visibility into each stage of the process and identifying the employee responsible for the lease

request. By centralizing information and improving accountability, this system aims to reduce delays, facilitate coordination across departments and agencies, and help ensure workspace availability aligns with CAL FIRE's operational needs.

Control: Early Engagement

Engaging the OSFM at the outset of a leasing request significantly streamlines the process by bringing specialized expertise to the table that complements the Technical Services Leasing Team's efforts. By providing guidance early, OSFM can help anticipate potential obstacles and identify solutions before they become challenges. This proactive approach not only reduces delays and inefficiencies but also ensures a smoother, more predictable leasing process. Addressing issues at the start rather than at the end maximizes efficiency and more successful outcomes. The entire process for leasing is currently under review and collaboratively and a temporary directive is being drafted that will eventually become a policy/procedure. The temporary directive is anticipated by end of June 2026.

Risk: Policies and Procedures

There remains a risk that policies and procedures are not consistently current, formally established, followed, or enforced due to competing workload demands at the Handbook Owner level. CAL FIRE relies on an Issuance System consisting of handbooks and forms to ensure consistent principles, standards, and guidance, and to provide employees with the information necessary to carry out the Department's mission. This Issuance System has undergone several redesign efforts, including the development and implementation of the CAL FIRE 0100 Issuance Systems Handbook, the establishment of a Policy and Procedures Committee (P&PC) under the DLT, and collaboration with Esper, a cloud-based policy and regulation management platform, to design and implement a department-specific replacement for the legacy handbook system.

Although this new system has been implemented, it remains in the early stages of maturity.

Control: Compliance

It is important for Handbook Owners to ensure policies are current because departmental policies establish authoritative standards that guide operations, decision-making, and employee conduct. Current policies ensure alignment with applicable laws, regulations, executive directives, and collective bargaining agreements, reducing legal, operational, and compliance risks.

Up-to-date policies promote consistency and accountability across the Department by providing clear, reliable guidance that employees can use to perform their duties effectively and safely. In contrast, outdated or unclear policies can lead to inconsistent practices, inefficiencies, errors, and unintended noncompliance.

Regular review as required in departmental policy and updating of policies and procedures also support transparency and demonstrate management's commitment to sound governance, effective internal controls, and continuous improvement. By maintaining current policies and procedures, Handbook Owners help ensure guidance reflects evolving operational needs, organizational priorities, and best practices, enabling the Department to fulfill its mission and maintain public trust.

Control: Resources

As an advisory body, the P&PC provides guidance to ensure consistent formatting and structure of issuance documents, thereby promoting uniformity and clarity across the Issuance System. To further strengthen this effort, the P&PC will explore the development of additional training opportunities for Handbook Owners, as well as the creation of practical tools to assist in prioritizing policy updates and facilitating timely, comprehensive reviews of policies and

procedures. These efforts are intended to enhance compliance, improve usability, and support the ongoing maturity of the Issuance System.

Risk: Recruitment and Retention

There remains an ongoing risk to operations due to specialized and required critical skillsets for certain departmental civil service classifications resulting in hard-to-fill positions as the Department continues to experience recruitment and retention challenges. This is exacerbated by pay disparities between public and private salaries, remote work locations, outdated minimum qualifications, limited candidate pools to homogenous groups, and the State's hiring processes.

Control: Career Ladder Project

HR is working on a Career Ladder Project, an intuitive, interactive tool designed to help current and prospective State employees explore career progression pathways within CAL FIRE and across State service. The tool will display job classification summaries, required qualifications, salary ranges, and potential next steps, empowering employees at all stages of their career to make informed development decisions.

Control: Employee Focus Campaign

HR is developing an Employee Focus Campaign to showcase the diversity of roles and people within CAL FIRE. The Employee Focus Campaign is a social media initiative designed to highlight employees and showcase the people within our organization. The campaign will feature employees across classifications, regions, and career stages through brief profiles that describe their roles, career paths, and contributions to the Department's mission.

To ensure consistency, accuracy, and appropriate representation, the campaign will follow a defined selection and approval process. Employees selected for spotlight features will be reviewed and verified with the employee's supervisor and the PSP to confirm there are no performance issues or adverse actions that would make participation inappropriate, and to validate position information and messaging prior to publication. It's intended to recognize employees and strengthen internal engagement, leading to increased retention of employees by focusing on employee morale.

Control: EquiMap

The DEI-B Program is working on an EquiMap tool to provide clear, actionable insights into communities across the State. It will serve as a valuable resource for Units by supporting the integration of DEI goals and initiatives and will include data on tribal locations and tribal communities to ensure inclusive planning and outreach. The primary objective of EquiMap is to enhance our service to communities, strengthen employee engagement, and identify best practices for outreach and engagement, both within the organization and among diverse and underserved populations, including, but not limited to, California Tribal Communities. The tool is currently under development and anticipated for rollout in Spring/Summer 2026.

Control: Pay Differentials

HR will work collaboratively to evaluate and define a potential pay differential for departmental staff in recognition of the complex emergency response mission carried out under a "total force" approach. In addition, CAL FIRE will partner with CalHR to assess the feasibility of implementing pay differentials for other complex, high-risk classifications (e.g., Arson and Bomb Investigators) to ensure compensation remains competitive and aligned with comparable public-sector employers.

Risk: Succession Planning

There is a risk that inadequate succession planning will result in the loss of critical institutional knowledge as a substantial segment of the Department's workforce nears retirement eligibility. Without a structured approach to preparing future leaders and documenting essential program expertise, the Department may experience disruptions in operational continuity, diminished decision-making capacity, and reduced efficiency. These knowledge gaps increase the likelihood of errors and inconsistencies in applying laws, regulations, policies, and procedures, potentially leading to non-compliance, diminished service quality, and increased organizational vulnerability during periods of staff transition.

Control: Mentorship Program

HR is actively developing a comprehensive, departmentwide Mentorship Program. This includes collaborating with other agencies to integrate best practices, aligning existing initiatives across CAL FIRE, and consolidating them into one standardized, cohesive program. This structured approach is designed to strengthen knowledge transfer, support employee development, and ensure continuity of expertise across the Department.

Control: Succession Plan

HR is developing an updated, departmentwide Succession Plan that will serve as a strategic roadmap for CAL FIRE's future leadership and operational continuity. This plan reinforces CAL FIRE's mission and vision by ensuring the Department maintains strong bench strength and a reliable pipeline of qualified talent. Through identifying critical roles, assessing competency needs, and preparing employees for advancement, the Succession Plan will help safeguard institutional knowledge, support seamless transitions, and maintain organizational stability well into the future.

Control: Workforce Development Plan

HR is developing an updated, departmentwide Workforce Development Plan for approval by CalHR. This comprehensive plan is designed to optimize CAL FIRE's workforce by ensuring that the right talent, with the right skills, is positioned in the right roles at the right time to support the Department's mission. The Workforce Development Plan will enable CAL FIRE to proactively address current workforce challenges, anticipate and prepare for future staffing needs, and strategically manage the impacts of impending retirements. Additionally, it will equip leadership with a clear framework to identify essential competencies, strengthen recruitment and selection processes, and enhance employee development and retention efforts, which will ultimately safeguard institutional knowledge and support long-term organizational stability.

Risk: Technology

There is a risk that antiquated systems may continue to be used due to budget constraints, varying functionality requirements across Programs, staff turnover, and the complexity and scale of operations. Prolonged reliance on outdated technology can limit workflow efficiency, impede data integration, and reduce CAL FIRE's ability to adapt to evolving needs. Over time, these systems can become less reliable and more costly to maintain, increasing the likelihood of errors, operational delays, and wasted financial resources while negatively affecting overall productivity and performance.

Control: Software Assessment

Establish a formal process, facilitated through the Department's Information Technology Committee (ITC), to systematically evaluate which internal software systems are no longer meeting CAL FIRE's needs. This process should include gathering input from end users, reviewing system performance data, assessing

compatibility with current business practices, and identifying recurring issues that hinder productivity or create operational bottlenecks.

The ITC can coordinate structured feedback cycles, user surveys, and technical assessments to determine whether existing software is outdated, redundant, difficult to maintain, or incapable of supporting evolving program requirements. Findings should be documented and prioritized based on impact, urgency, and alignment with strategic goals.

By implementing a clear, data-driven method for identifying software that is no longer effective, the organization can make informed decisions about upgrades, replacements, or retirements. This supports a more agile and efficient technology environment and ensures staff have the tools they need to perform their work effectively.

Control: Staff Expertise and Funding

When the Department has the need for additional resources and/or funding to change the level of service for activities authorized by the State Legislature and/or propose new program activities not currently authorized a BCP is required. A BCP plays a critical part in the annual budget process. In preparation there are a number of factors that affect whether a BCP will be approved for inclusion in the Governor's budget, some of these factors are outside of the Department's sphere of influence. Recognizing this opportunity to address staffing and funding needs, CAL FIRE prepares and submits BCPs annually, as applicable, to address items of high risk.

CONCLUSION

The Department of Forestry and Fire Protection strives to reduce the risks inherent in our work and accepts the responsibility to continuously improve by addressing newly recognized risks and revising risk mitigation strategies as appropriate. I certify our internal control and monitoring systems are adequate to identify and address current and potential risks facing the organization.

Joe Tyler, Director

CC: California Legislature [Senate, Assembly]
California State Auditor
California State Library
California State Controller
Director of California Department of Finance
Secretary of California Government Operations Agency