



Therese Y. Cannata
tcannata@cofolaw.com

May 19, 2025

By Email Only

Mendocino County Board of Supervisors
501 Low Gap Road, Room 1010
Ukiah, California. 95482
Email: bos@mendocinocounty.gov

Re: *Letter dated May 13, 2025 from Chairman John Haschak to
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector*

Dear Members of the Board of Supervisors:

As you know, Sara Pierce was assigned to be the Acting Auditor-Controller/Treasurer-Tax Collector during Ms. Cubbison's absence. During that time, as you know, Ms. Antle had approved and supported that transfer and assignment and was in constant communication on the operations of these County offices. When Ms. Cubbison's elected powers were "restored" by the Board of Supervisors ("Board"), she received a copy of a hastily prepared email for the Auditor's Office and Treasurer-Tax Collector's Office, which had been prepared by Ms. Pierce on her exit, which purported to (but in fact did not) describe all the active open tasks for these offices for the past 17 months. Ms. Pierce returned to her full-time duties in the CEO's office, which we understand at this time to be the Acting Assistant CEO.

On May 13, 2025, Ms. Cubbison received the enclosed memorandum from the Board of Supervisors. She was separately told via email from Supervisor Haschak that this matter was agendaized for May 20, 2025 before the Board. Ms. Cubbison inferred from that notice and the follow-up email that her presence may be required to answer further questions. It is difficult to understand why the Board decided to take this approach. We sincerely want to believe that the Board is simply trying to continue the discussion of the problem that Ms. Cubbison brought forward in her comments to the Board on May 6, 2025. We are, however, concerned that this marks a return to the unwarranted professional attacks and criticisms that Ms. Cubbison has endured for so many years, culminating in the commencement of a meritless, wrongful criminal action and the Board's decision to illegally remove Ms. Cubbison from her elected office for seventeen (17) months. Regardless, we as her counsel will step in to reply.

The problems that Ms. Cubbison encountered on her return to work the day after her criminal case was dismissed in February 2025 were, and remain, daunting. The "transition" email forwarded to Ms. Cubbison were wholly inadequate. Ms. Cubbison

had, and still has, many questions, which pertain to the complex work of the Auditor-Controller's Office and Treasurer/Tax Collector's Office. which she is responsible for overseeing. A significant part of the work of the Auditor-Controller is to continue accounting posting and processes, complete, and signing off on various reports throughout the year. There are similar tasks in the Treasurer-Tax Collector's office. Here, the responsible elected official was locked out of her office for seventeen (17) months, and the person who was operating the place is not present in the office. When Ms. Cubbison inquired about further transition meetings, she was told by Ms. Antle that she was to put her questions for Ms. Pierce in writing, copied to Ms. Antle. Ms. Cubbison tried for several weeks to follow that requested process. The challenges encountered were as follows:

- Many of the processes that Sara Pierce developed and implemented are within Ms. Pierce's sole knowledge, meaning that staff does not know about them or fully understand them.
- Ms. Cubbison has continued to work hard trying to resolve these issues and fully understand (as is her job) certain changes made by Ms. Pierce to the accounting structure, financial statements, and the manner that transactions are being handled.
- Ms. Cubbison spends a significant part of each day literally trying to locate files, reports, spreadsheets and other documents essential to her work that have been filed away by Ms. Pierce in ways that cannot yet be fully deciphered.
- Ms. Cubbison has been informed by her assistant auditor and staff that they cannot locate much of the information at issue nor answer many of Ms. Cubbison's questions.
- Ms. Pierce, for reasons that are not yet clear, recently disclosed via email that she maintained certain files *on her personal drive, which are not accessible to Ms. Cubbison*. Ms. Pierce has still not forwarded the files called out and Ms. Cubbison has no idea whether there are more files out there.
- The kinds of questions that arise are often better suited for a brief question and answer call or meeting; the email process is time consuming, inefficient and often requires multiple email exchanges to get to the point, and even then, it often does not yield complete answers.

The point of Ms. Cubbison's comments to the Board on May 6, 2025 was not to burden the Board with these details nor request that the Board tell her how to do the job that the citizens of Mendocino elected her to do. Nor was it Ms. Cubbison's intent to unduly disrupt Ms. Pierce's other work duties or to disrespect Ms. Antle's authority to oversee persons working within the CEO's office.

Rather, Ms. Cubbison was and is still trying to resolve a serious problem that she did not create when she was wrongfully removed from her elected office for seventeen months and must now step back in and put all the pieces together. There are no manuals or SOPs to guide her at this point. She is dependent of the recollections of her staff and they report that Ms. Pierce did much of this work on her own – perhaps in consultation with CEO office staff but certainly not with the Auditor-Controller's office staff. Thus, when Ms. Cubbison raised these concerns on May 6, 2025 with the Board of

Supervisors, she had three objectives. First, she wanted to explain the problem and provide her view of some solutions that might work. Second, she wanted to alert the Board members of the potential that certain financial reports may be delayed as a result. Third, she hoped for the Board's support in finding solutions. Her purpose throughout was to identify a concern and propose alternatives that would ensure a smooth transition of operations and ensure timely delivery of critical reports to, for example, the outside audit firm and numerous reports and projects critical to prepare for the closing of the books at fiscal year-end.

The Board's intent in its May 13, 2025 memorandum is not altogether clear. Assuming that this is to be a good faith gesture to assist in Ms. Cubbison's transition back to the leadership of her elected office, we respond as follows.

First, Ms. Cubbison did not create these problems. Others, including Ms. Antle and David Eyster, created the problem. Suspending Ms. Cubbison from her elected office for seventeen (17) months without ever asking Ms. Antle some very pointed questions (about what she knew and when she knew it) caused this problem. Equally alarming is the County's failure to produce public records when requested in December 2023 that would have demonstrated what Ms. Antle and her staff knew and exactly when they knew it (unless they wished to assert the "I never read my emails" defense).

Second, the suggestion that Ms. Cubbison add more staff or add a consultant is not a practical, real-time solution. If you were told that, you are misinformed. To add someone with the requisite skills and experience, taking into account the time required to post the job and then onboard and train the person, would take literally months. This would not assist with the immediate problem.

Third, while we appreciate that Ms. Antle has asked you to convey that she will not bend on the staffing needs for a smooth transition of Ms. Pierce's departure from and Ms. Cubbison's return to the offices of Auditor-Controller/Treasurer-Tax Collector, we point out that this is neither practical nor in the best interests of the County.

To resolve this problem, we start by asking the Board to consider what Ms. Cubbison actually said on May 6, 2025:

The County's outside audit firm, Clifton Larson Allen, has asked me if we will have the year-end books closed, with all year-end balance sheet entries completed, and be ready to start the outside Audit by early September, with the intention to issue financial statements by the end of December.

Given that I was shut out of my office for 17 months and have only been back in the office for 2 months, the only way we will meet those dates is if Sara Pierce is made available to me directly when I need her to provide information, not through anyone else, from now until July 15th. She will then need to be assigned to work with me and my staff from July 15th through the issuance of the Annual Comprehensive Financial Report in December. There have been many changes made to the financial system and there are gaps in the information left behind for me or other staff to follow. There is not enough time for me to review all the current year's

transactions and research and interpret the many changes made while I was out without her assistance.

If I am unable to have the assurance that she will be assigned to work directly with me and my staff, I will not be able to commit to the Audit firm that we will be ready by September. If we cannot commit to their schedule, it is unlikely that we will be able to close and issue reports on time as they will reassign Mendocino, our audit to a time frame much later in their schedule.

In addition, Sara Pierce will need to be authorized and willing to sign the Management Representation letter and the ACFR with me.

I will need to know if the Board is willing to give that direction to staff in order to provide the support necessary to meet the goals of closing the year, completing the audit and issuing reports timely. At this point in time, I'm not sure what to tell the Audit firm.

To put a finer point on it, Ms. Cubbison does not care where Ms. Pierce works or if she wants a chaperone to attend every conversation with Ms. Cubbison. It can be in person, by phone or via Teams, so long as Ms. Pierce has been given the scheduling flexibility by her direct supervisor, Ms. Antle, to be available and lend her assistance to these important tasks. It would also help if Ms. Pierce would dedicate just few days with Ms. Cubbison and her staff to help solve the great mystery of the filing system and, at the same time, she should move all her treasurer or auditor-related personal files and work papers over to County servers.

As to whether the County can require an employee to accept a temporary move to another County department or office, let me reframe the issue: Can the County CEO direct a staff person in the CEO's office to work at the Auditor-Controller's office(s) on a temporary basis? Clearly, the answer is yes, because the County through its CEO already required Ms. Pierce to make that temporary move – for seventeen (17) months. There were no complaints or concerns expressed at the time. Moreover, the Board can give direction to the staff person who reports directly to the Board. Accordingly, the Board can, and should, issue direction to Ms. Antle to start rowing with the rest of the team and support this time-sensitive transition process.

As to tomorrow, we advise that Ms. Cubbison will be attending portions of the meeting on May 20, 2025. There is one other agenda item that requires her presence. If you want her to be present for this agenda item, please feel free to let her know. She has nothing to hide and will provide, as she always does, full transparency and good faith responses to all questions that the Board wishes to present.

Lastly, I can assure you that Ms. Cubbison will confirm as we do here: as the elected Auditor-Controller/Treasurer-Tax Collector for the County of Mendocino, Ms. Cubbison will do everything within her power to perform her duties including meeting all reporting deadlines to the best of her ability.

Members of the Board of Supervisors

May 19, 2025

Page 5

Very truly yours,

CANNATA, O'TOOLE & OLSON LLP



THERESE Y. CANNATA

TYC:hs

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

Marin Jacob (by email only - mjacob@lcwlegal.com)

Clerk of the Board (cob@mendocinocounty.gov)