



City of Ojai

Targeted Forensic Review

Presentation to Ojai City Council

December 9, 2025



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1. Introduction

Engagement Scope



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- Document Request and Receipt
- Targeted Review of Financial Records
- Informational Interviews
- Debriefs with Counsel and City Personnel



PHASE IA: EXPANDED EVIDENCE COLLECTION

- Physical Search of Alameda's Office
- Digital Collection and Review of Alameda's Emails
- Additional Document Requests and Review



PHASE II: BROADER INVESTIGATION

- Additional Document Requests and Review
- Expanded Analysis of High-Risk Areas
- Deeper Dive into Specific Transactions
- Additional Fact-Gathering Interviews
- Targeted Open-Source and Public Records Research

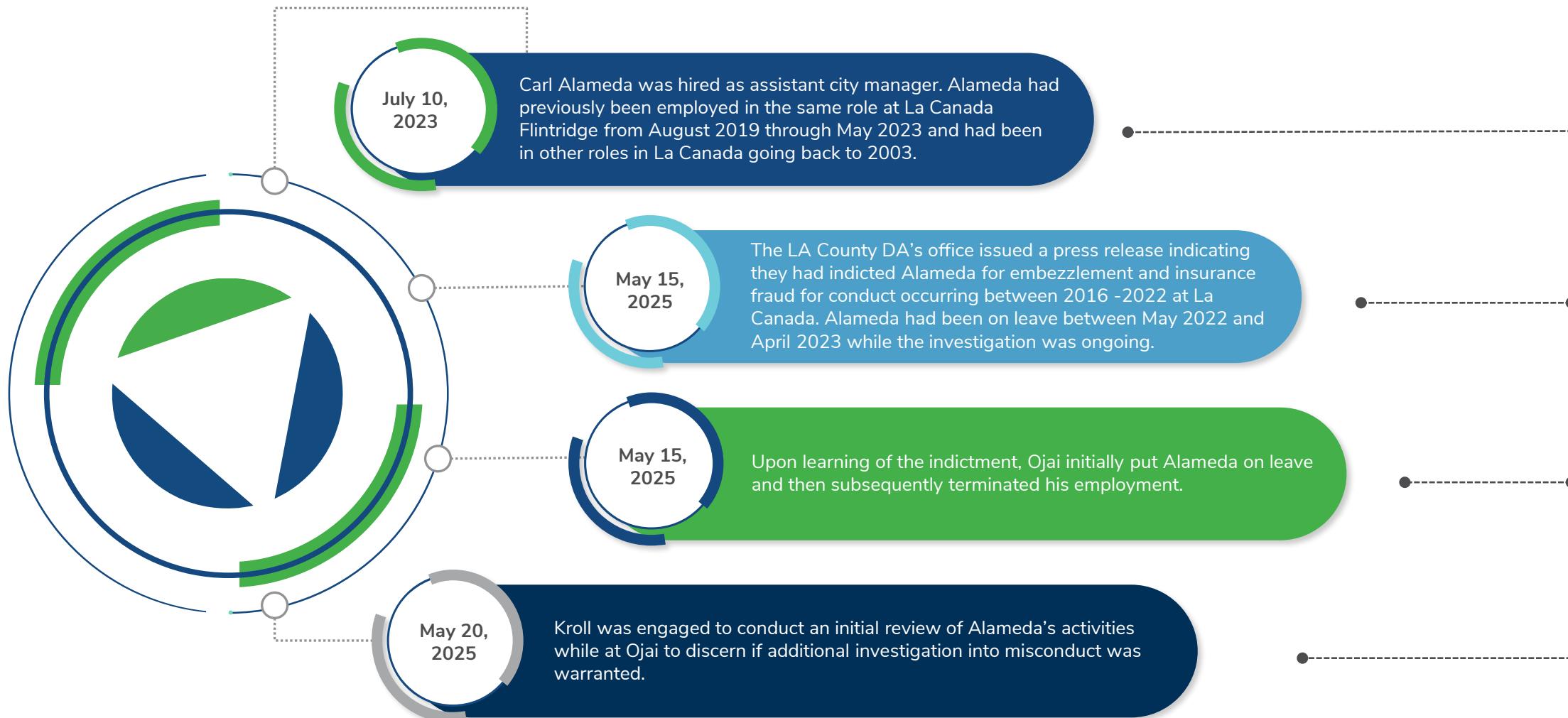


PHASE III: REPORTING AND BRIEFING

- Detailed Report of Findings and Recommendations for Remediation
- Executive Summary Report and Presentation
- Briefing with Counsel and City Personnel

Background on Carl Alameda

Timeline



2. Executive Summary of Findings

Summary of Findings



Interviews

Kroll conducted interviews with 13 employees across Finance, Public Works, City Hall, Transit, IT, HR, and Policing. No information was developed during these interviews to determine that Alameda was involved in financial or other misconduct.

However, these interviews exposed and/or reaffirmed some of the areas of weakness in the city's controls and processes and provided important leads for Kroll's review of financial and other records.

For example, when city property is damaged by a third party, detailed information about the responsible party is inconsistently reported to the city and even when reported, attempts to recuperate the cost of repairs from the responsible party or their insurer are not made. Furthermore, the established system is largely paper, making an audit of any such reports or efforts unable to be tracked.



Search of Office

Kroll searched and retrieved physical evidence from Alameda's office, which he last entered on May 15, 2025. No information was identified during this search to determine that Alameda was involved in financial or other misconduct.

However, the dearth of records remaining in the office space, coupled with interview statements indicating that Alameda took copious amounts of documents with him when he last left the city raise concerns that Alameda removed any incriminating evidence.

The fact that the city is still largely on a paper system made discerning what was taken impossible.



Search of Emails

Kroll conducted targeted searches of Alameda's email folders from his date of hire to his date of termination. No information was uncovered during this targeted review to determine that Alameda was involved in financial or other misconduct.

However, due to the city's Microsoft Office 365 license ("M365"), activity logs are only preserved for a default seven-day period. Without these logs, it was not possible to determine whether Alameda deleted, modified, extracted, or conducted otherwise suspicious activity in his digital devices.

Summary of Findings (continued)



AP/AR Process Review

Kroll's review included targeted analysis of particularly weak accounts payable and accounts receivable processes which provided the easiest opportunity for Alameda to divert funds. These included: payroll, vendor payments, grant funding and expenses, cash receipts, and ACH and check payments.

No information was developed during this review to determine that Alameda was involved in financial or other misconduct.

However, the large volume of information, difficulty obtaining the data in formats conducive for efficient review, lack of sufficient record keeping practices, and inconsistent accounting processes for recognizing revenue and expenses limited Kroll's ability to conduct this review.



Departmental Revenue

Kroll's review identified several department-specific revenue sources in which Alameda likely had involvement or over which he had purview. These included review for City Hall, Transit, Public Works, Short Term Rental, Cannabis, Special Events, and Transit Occupancy Tax.

No information was developed during this review to determine that Alameda was involved in financial or other misconduct.

However, the large volume of information, difficulty obtaining the data in formats conducive for efficient review, lack of sufficient record keeping practices, and inconsistent accounting processes for recognizing revenue and expenses limited Kroll's ability to conduct this review.



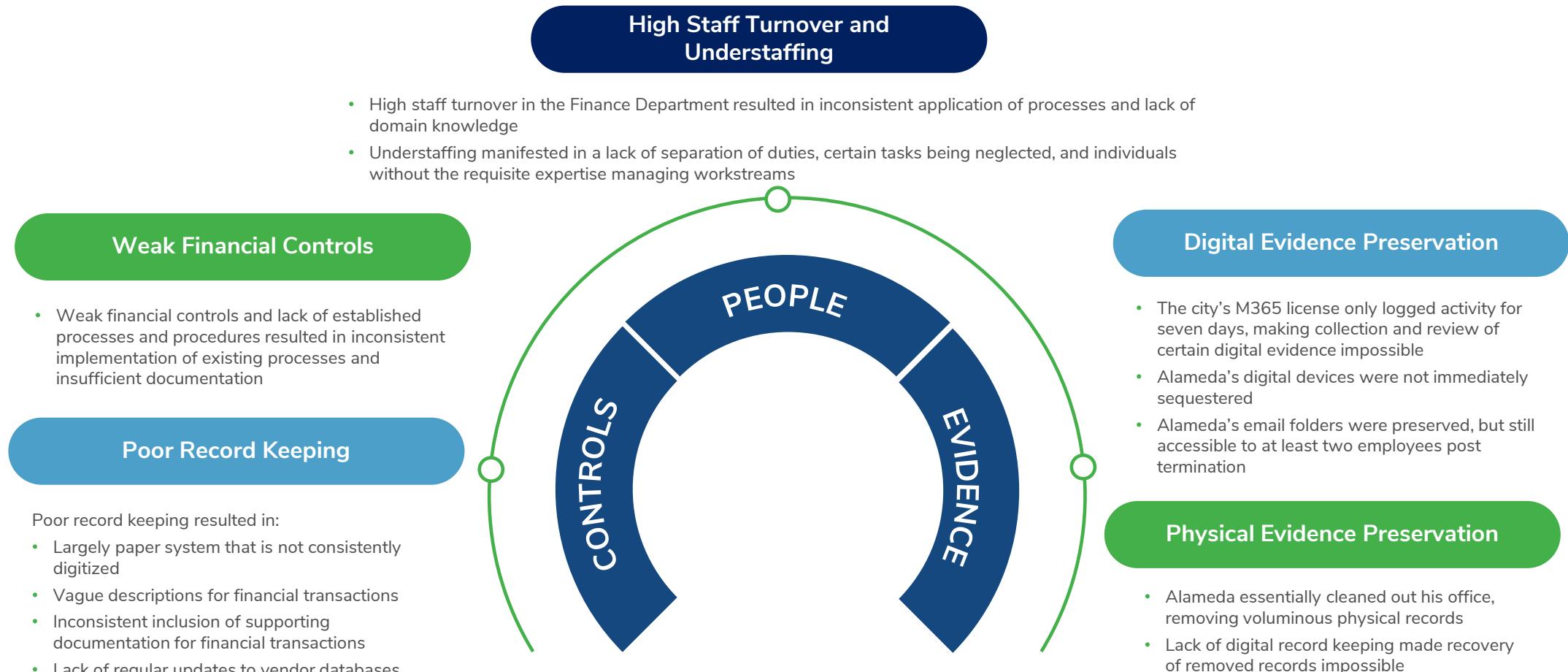
Bank Acct. & Credit Cards

Kroll's review included analysis of the city's bank accounts, as well as purchase cards to which Alameda had access.

No information was developed during this review to determine that Alameda was involved in financial or other misconduct.

Important Caveats

Kroll's mandate was to conduct a targeted review to discern whether there was indicia of fraud or other misconduct by Alameda. Kroll was not retained to – and did not in fact – conduct a comprehensive forensic audit or investigation. As detailed below, several factors negatively impacted Kroll's ability to make such a determination without a more rigorous investigation.

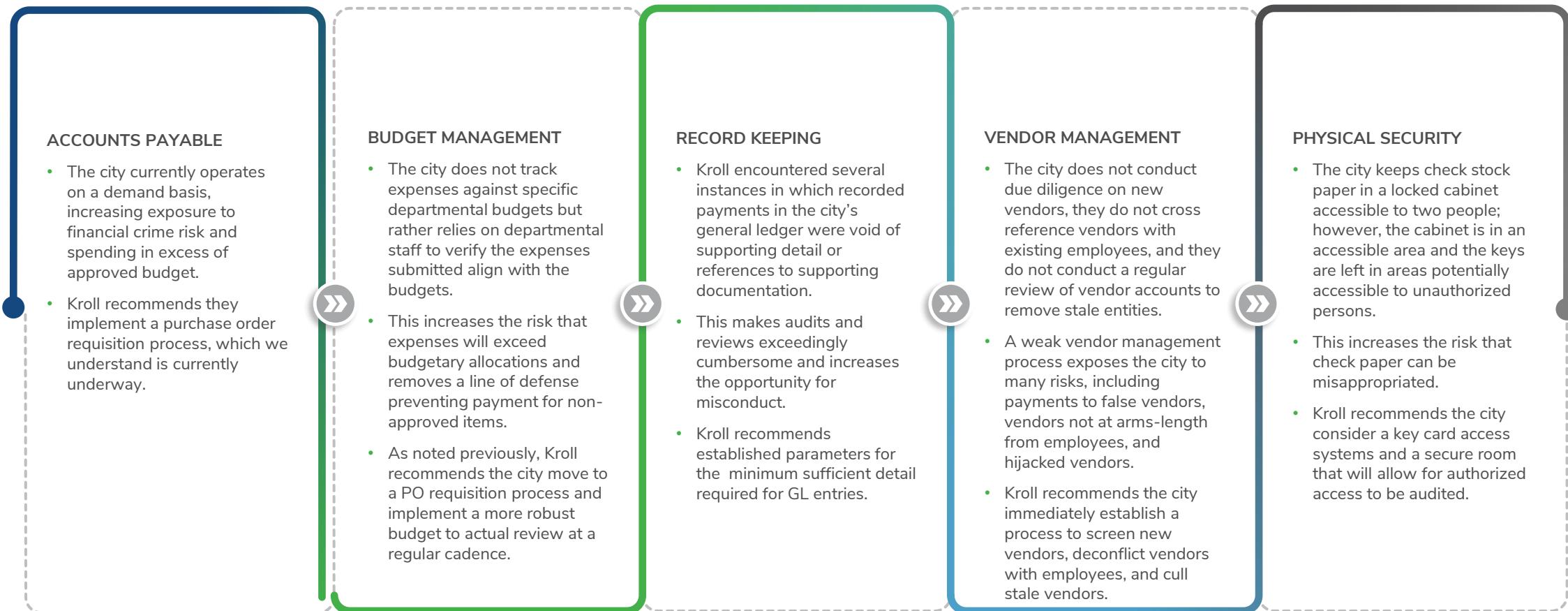


3. Governance and Control

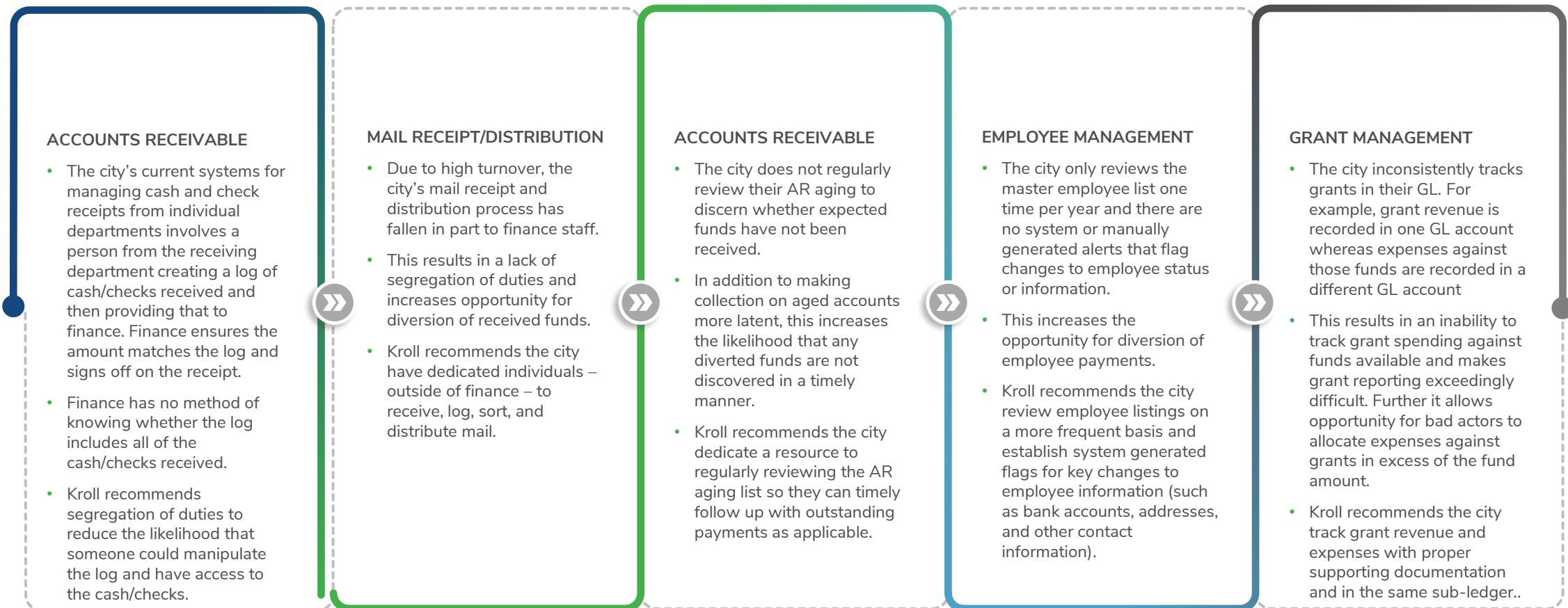
Observations and Recommendations

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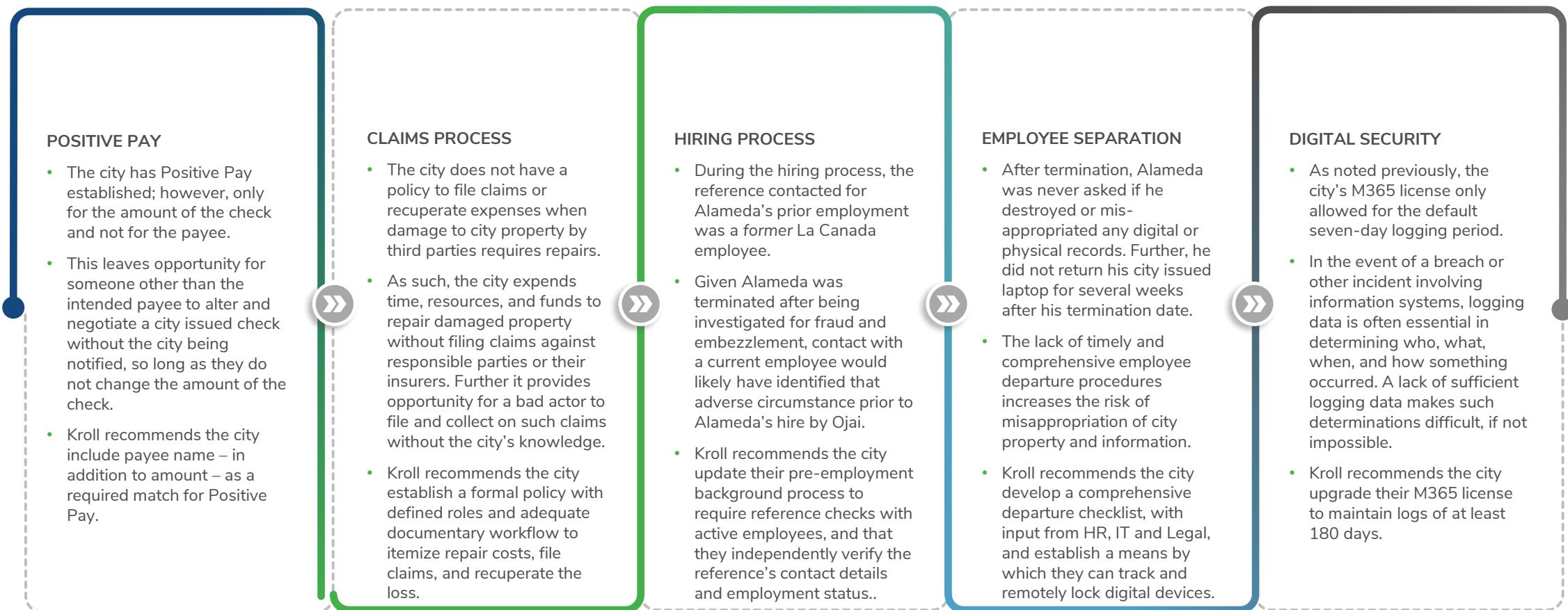
Kroll's observations and recommendations are subject to the scope of our review and are point-in-time based upon our last day of fieldwork. Kroll understands that the city has initiated enhancements to their controls since then.



Observations and Recommendations (continued)



Observations and Recommendations (continued)



4. Restrictions on Use

Use Restriction

This presentation was prepared for the City of Ojai solely for its internal use and is not intended for any other purpose.

The observations presented herein are based on information supplied by the City of Ojai and other information obtained during the course of our work. Kroll accepts no responsibility or liability to any other party with respect to the information contained herein or any reliance that any third party may place thereon.

The information contained herein should be considered preliminary and subject to change depending on new information that may be obtained.