

CALEDONIA FIRE DISTRICT
LIVINGSTON COUNTY, NEW YORK
COMMUNICATING INTERNAL CONTROL
RELATED MATTERS IDENTIFIED IN AN AUDIT
For Year Ended December 31, 2025



BUSINESS
ADVISORS
AND CPAS

June 12, 2026

To the Board of Fire Commissioners
Caledonia Fire District
Livingston County, New York

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Caledonia Fire District, Livingston County, New York (the District) as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Current Year Recommendations:

Our examination revealed no current year recommendations.

Prior Year Recommendations:

Our examination revealed no prior year recommendations.

This communication is intended solely for the information and use of management, the Board, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

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We wish to express our appreciation to all volunteers of the District as well as the individuals who assisted us during the course of our examination.

Mengel, Metzger, Barw & Co. LLP

Fairport, New York
June 12, 2026