

Agenda Item D

MARIN EMERGENCY RADIO AUTHORITY

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DATE: June 15, 2016
TO: MERA Measure A Citizens Oversight Committee
FROM: Maureen Cassingham, Executive Officer
SUBJECT: Agenda Item **D**: UPDATE ON MERA MEASURE A SPECIAL PARCEL TAX
FISCAL YEAR 2015-16 INDEPENDENT COMPLIANCE AUDIT

Recommended Action: Receive and file the Update on MERA Measure A Special Parcel Tax Fiscal Year 2015-16 Independent Compliance Audit.

Background: Section 8 of the Measure A Tax Ordinance requires as follows:

“By no later than December 31 of each year, commencing with December 31, 2016, independent auditors shall review whether the tax revenues collected pursuant to this Ordinance are collected, managed and expended in accordance with the requirements of this Ordinance.”

One of the duties of the Citizens Oversight Committee is to review the findings of the Independent Compliance Audit of Measure A. Maher Accountancy, MERA’s Independent Auditor submitted a proposed engagement letter on June 8, 2016, to perform the Measure A Independent Compliance Audit for a fee of \$9,750. The engagement was approved administratively by the Executive Officer and will be reported out to the Executive Board at its July 13 meeting.

Maher’s examination will be performed in accordance with attestation standards established by the American Institute of Certified Public Accountants.

The responsible parties are:

- County of Marin Department of Finance (County) with respect to collection of taxes and management of available cash under its control.
- Marin Emergency Radio Authority (MERA) with respect to assigning tax assessments, making expenditures and management of cash under its control.
- The Committee as to its acceptance of the Independent Compliance Audit regarding the requirements of Measure A.

AGENDA ITEM D: UPDATE ON MERA MEASURE A SPECIAL PARCEL TAX FISCAL YEAR
2015-16 INDEPENDENT COMPLIANCE AUDIT

June 15, 2016

Page 2

As a part of the examination, Maher will request the County and MERA to provide representations about their respective responsibilities and the assertions regarding compliance with those responsibilities.

The engagement is intended to report compliance with the provisions of Section 8 of the Measure A Ordinance. It is not contemplated that financial statements in accordance with generally accepted accounting principles be presented nor that Maher will render an opinion on such financial statements. Maher does anticipate the presentation of a schedule that presents total Measure A revenues collected, expended and remaining as and for the year ended June 30, 2016, and it will be Maher's responsibility to present their opinion regarding compliance with the provisions of Section 8 of Measure A as a result of Maher's procedures.

In the event that Maher encounters material noncompliance, Maher's report will communicate that noncompliance. As a result, it is possible that Maher's opinion will be modified or that Maher disclaims an opinion.