

**MARIN EMERGENCY RADIO AUTHORITY**

c/o Novato Fire Protection District  
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**MEMORANDUM**

**DATE:** December 13, 2017  
**TO:** MERA Governing Board  
**FROM:** Maureen Cassingham, Executive Officer  
**SUBJECT:** AGENDA ITEM A-4: MERA 2017 AUDITOR COMMUNICATION WITH GOVERNING BOARD AND FY16-17 AUDITED FINANCIAL STATEMENTS AND AUDITORS' REPORT

Recommended Action: Upon recommendation of the Finance Committee and Executive Board, accept the MERA 2017 Auditor Communication with Governing Board and MERA's Final Audited Financial Statements and Auditors' Report for FY16-17 and direct the Executive Officer to transfer \$200,000 from the June 30, 2017 Fund 70030 (Operating) Balance to Fund 70036 (Replacement) per the Governing Board Resolution (5/10/17).

Background: Attached are Maher Accountancy's Communication with Board of Directors, Independent Auditors' Report, Management Discussion and Analysis, Financial Statements and other Supplemental Information for MERA for FY16-17.

The MERA Finance Committee, Executive Board and staff have reviewed prior drafts of these documents. As recommended, MERA will provide fund budgets in the format requested by the Auditor going forward, along with schedules of supporting detail as provided in the past.

The letter to the Governing Board dated December 6, 2017 summarizes audit findings and categories of areas of Auditor review.

Once again, additional schedules are provided at the back of the report, which present budget and actual activity and ending fund balances for each of the individual funds. Also included are the listings of site lease commitments and contract commitments for the current and future fiscal years. All of these schedules are useful references for MERA's member agencies, staff and the public.

**ATTACHMENTS:**

A-4a MERA 2017 Auditor Communication with Governing Board

A-4b Financial Statements and Auditors' Report – Year Ended June 30, 2017