

## **Agenda Item A-5**

### **MARIN EMERGENCY RADIO AUTHORITY**

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DATE:            January 23, 2019

TO:              MERA Governing Board

FROM:            Maureen Cassingham, Executive Officer

SUBJECT:        AGENDA ITEM **A-5**: UPDATE ON FY17/18 AUDIT ADDITIONAL  
EFFORTS AND COSTS

**Recommended Action:** Receive and file the Update on FY17/18 Audit Additional Efforts and Costs.

**Background:** As previously reported to the MERA President and Vice President and County DPW, the status of DPW invoicing was problematic for year-end closing and preparation of MERA's FY17-18 Annual and Measure A Independent Compliance Audits. In order to close MERA's books, where applicable, place-holder revised DPW invoices were booked as payables and payments were placed on hold until corrected invoices were received and approved.

MERA has been billed by Maher Accountancy for special handling related to Audit Schedule compression in the amount of \$3,330.00 and I have authorized payment. This was due to the lateness of delivery of Audit files to the Auditor because of DPW invoicing delays and invoice inaccuracies due to several transitions of staffing and invoicing procedures.